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CHINA.

THE MARITIME CUSTOMS.

IV.-SERVICE SERIES: No. 69.

Documents illustrative of the Origin,
Development, and Activities of the
Chinese Customs Service.

VOLUME II:
Inspector General's Circulars,
1893 to 1910.

Issued by Order of the Inspector General of Customs.

SHANGHAI:
STATISTICAL DEPARTMENT
OF THE
INSPECTORATE GENERAL OF CUSTOMS.

1938.

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Documents illustrative of the Origin, Development, and Activities of the Chinese Customs Service.

CIRCULAR No. 604 (SECOND SERIES).

Customs Allowance: increased grant; contribution by each port;
instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 2nd August 1893.

SIR,

1.—In continuation of Circulars No. 4 of 1866, No. 15 of 1875,
and Nos. 419 and 421 of the Second Series:

Customs Allowance: *

I have now to inform you that an Imperial Edict was received on
the 29th July authorising the issue of additional funds for the
Mengtsz, Lungchow, and Chungking Customs, and for the support
of those members of the Service who are in Corea at Seoul, Jenchuan
(Chemulpo), Fusan, and Yuensan. The total amount concerned is
Tls. 120,000 a year, and is to be issued monthly from the 1st July
(132nd quarter) by the following offices:—

Canton	<i>Tls.</i> 3,000 monthly.
Shanghai	" 1,000 "
Wuhu	" 1,000 "
Kiukiang	" 1,000 "
Hankow	" 1,000 "
Chefoo	" 1,000 "
Tientsin	" 1,000 "
Newchwang	" 1,000 "

*The Customs Allowance has naturally grown with the development of the Service. In 1861 it stood at *Hk.Tls.* 675,332, in which was included *Hk.Tls.* 100,000 for a preventive force in the Canton delta. The following year it was *Hk.Tls.* 700,200 (I.G. Cir. No. 27 of 1870), and in 1863 on Hart's appointment as Inspector General it was raised to *Hk.Tls.* 748,200. Subsequent increases were as follows:—

1st January 1876	<i>Hk.Tls.</i> 1,098,200.	I.G. Cirs. Nos. 15, 16, and 17 of 1875.
1st April 1888	" 1,738,200.	I.G. Cirs. Nos. 419 and 421.
1st July 1893	" 1,858,200.	I.G. Cir. No. 604.
April 1895	" 1,786,200.	Reduced on account of cession of Formosa. I.G. Cir. No. 750.
1st October 1896	" 1,968,000.	I.G. Cirs. Nos. 750 and 777.
1st July 1898	" 3,168,000.	I.G. Cirs. Nos. 833, 847, 899, and 911.
1st January 1920	" 5,700,000.	I.G. Cir. No. 2997.
1st July 1926	" 7,700,000.	I.G. Cir. No. 3697.
1st January 1929	" 8,805,000.	I.G. Cir. No. 3884.

Since July 1930 the cost of maintenance of the Service is fixed in accordance with the budget estimates previously submitted to and approved by the Government. (I.G. Cirs. Nos. 3976 and 4274.)

2.—The following table will now replace the one contained in Circular 421:—

TABLE.

PORTS.	ANNUAL GRANT: AUTHORISED BY IMPERIAL DECREE.		OFFICE ALLOWANCE TO BE ISSUED MONTHLY BY SUPERINTENDENT.	
	From Customs Revenue.	From Opium Likin.	From Customs Revenue.	From Opium Likin.
	Hk. Tls.	Hk. Tls.	Hk. Tls.	Hk. Tls.
Newchwang.....	60,000	..	5,000	..
Tientsin	60,000	12,000	5,000	1,000
Chefoo	60,000	..	5,000	..
Chungking.....	..	..	..	..
Ichang	12,000	..	1,000	..
Hankow	180,000	12,000	15,000	1,000
Kiukiang	96,000	12,000	8,000	1,000
Wuhu	60,000	6,000	5,000	500
Chinkiang	48,000	..	4,000	..
Shanghai	310,200	..	25,850	..
Ningpo	72,000	12,000	6,000	1,000
Wenchow.....	12,000	..	1,000	..
Foochow	138,000	48,000	11,500	4,000
Tamsui	30,000	6,000	2,500	500
Tainan	30,000	6,000	2,500	500
Amoy	72,000	48,000	6,000	4,000
Swatow	72,000	48,000	6,000	4,000
Canton	168,000	120,000	14,000	10,000
Kowloon .....	..	..	..	..
Lappa.....	..	..	..	..
Kiungchow.....	24,000	..	2,000	..
Pakhoi	24,000	..	2,000	..
Lungchow .....	..	..	..	..
Mengtsz .....	..	..	..	..
Seoul .....	..	..	..	..
Jenchuan .....	..	..	..	..
Fusan .....	..	..	..	..
Yuensan .....	..	..	..	..
TOTAL Hk. Tls.	1,528,200	330,000	127,350	27,500

3.—I append copy of my application, together with Yamēn's reply enclosing Memorial and Imperial Decree; and I have to instruct the Commissioners at the eight offices that are to issue increased monthly amounts to apply for the issue of the increase from the 1st of July.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

總稅務司申呈 總理衙門

爲申呈事竊龍州蒙自兩關前派稅務司等前往開辦之時，總稅務司曾以所需之經費暫由各關餘銀內提撥俟一年關務就緒後再請查照各關成案按月發給又派稅務司等前往重慶開關所需之經費亦擬由餘銀內暫撥並聲明俟試辦一年後再由總稅務司酌核需銀若干呈請發給各在案查龍州蒙自兩關開辦已閱四載重慶關亦及兩年其蒙自重慶兩關稅餉已有起色且年增一年龍州關雖有增無減迄今所收之數尙屬寥寥惟該處居北圻邊界不得不隨時防範不測未便稍事鬆懈該關所入雖不及經費所需似應設法提補未便以收數無多卽將稅務司等撤回也此新開三關外近復有派稅務司等前往朝鮮之漢城仁川釜山元山等處裏辦稅務朝鮮各關所收稅餉雖漸見加增而所入之數仍屬微少故調往之稅務司等應領之薪俸向由總稅務司於奏准經費餘銀內發給幾分以資補助伏念朝鮮自通商以來時有他人窺伺牟利設法煽惑稅務司爲

上國所派駐劄屬國之員於一切不虞之事卽能就近稽察得以防閑於未然其駐劄該處於保衛屏藩不無裨益縱使將各員所領之薪俸由

上國全出亦不爲虛靡也查光緒十三年議定各關經費之數乃係接當時所開之二十一關核算是後此二十一關日行公事更加繁劇如輪船進出迅速所裝之貨必須立即查驗所發之各項單據亦隨增多於前又因洋藥稅釐併徵關務益繁較初辦之年已添內班三十人外班一百人華屬各項七百人以致向來所領之經費爲數雖屬不菲尙不敷原核二十一關之用此外又復新添龍州蒙自重慶及朝鮮之

漢城仁川釜山元山各關其更形支绌亟應加增已可概見茲由總稅務司將各關帳目悉心籌核新開各關及朝鮮支用之費擬請

貴衙門俯准每月添發關平銀共壹萬兩自第壹百叁拾貳結即光緒十九年五月十八日起卽由後列各關按月代撥

一山海關應請按月撥給關平銀壹千兩

一津海關應請按月撥給關平銀壹千兩

一東海關應請按月撥給關平銀壹千兩

一江漢關應請按月撥給關平銀壹千兩

一九江關應請按月撥給關平銀壹千兩

一蕪湖關應請按月撥給關平銀壹千兩

一江海關應請按月撥給關平銀壹千兩

一粵海關應請按月撥給關平銀叁千兩

以上所請按月撥發關平銀共壹萬兩應請由各該關監督交由稅務司代領匯解總稅務司以備分發各該關應用以濟要需再以上請加之數係爲各關人役薪工及平常經費之用其修建房屋等項與一切未能預言特出之費用不在其內所有新添各關等經費不敷辦公請爲加增緣由理合備文申請

貴衙門鑒核允准示覆遵行可也正在繕文間接奉

貴衙門來函以重慶關稅務司經費由各關餘銀撥給每月應支銀若干自何年何月支起並在何處提用各節飭為詳細具復等因總稅務司查前奉光緒十四年四月初十日

鈞劄准加各關稅務司經費彼時係二十一關每年准開支銀壹百柒拾叁萬捌千貳百兩此數內有光緒二年

四月二十八日

貴衙門劄准按總稅務司申請各口稅務司等每歷七年賞給一年薪俸作為日後養餘年之費所言各關餘銀一款即此為存備酬勞之銀溯查前於光緒十五年開辦龍州蒙自兩關光緒十六年開辦重慶一關所需之經費係由此項各關餘銀內暫行提撥並聲明俟辦理就緒再行酌度情形實需若干請准按照各關成案由監督按月另發此項餘銀既經暫撥開關之需是以各口稅務司等之賞費祇得暫行停發現值各關餘銀將及用竣不得不請添給經費其重慶一關係於光緒十七年正月二十一日開關至每月所用經費之數閱光緒十八年三月十五日暨七月二十六日所呈該關經費等項清摺詳加察核可知月款約銀壹千陸百餘兩惟此係開關伊始事務不繁用人無多且各人員之賞費等項未計在內所發之項係由匯豐銀號所存餘銀暫行提撥若按現時所需人員數目核實計算總須每月貳千餘兩方可敷用合併聲明須至申呈者光緒拾玖年肆月初柒日

總理衙門劄行總稅務司

爲劄行事所有添設洋關擬加稅司經費一摺本衙門於光緒十九年六月十七日會同戶部具奏奉
硃批依議欽此相應恭錄

諭旨抄錄原奏札行總稅務司轉飭各該關稅務司遵照可也須至劄者光緒拾玖年陸月貳拾壹日

總字第壹千捌百伍拾肆號

謹

奏爲添設洋關擬加稅司經費恭摺仰祈

聖鑒事竊總理各國事務衙門接據總稅務司赫德呈稱龍州蒙自重慶等關開辦之時曾聲明所需經費俟試辦一年後再請酌給茲查龍州蒙自兩關開辦已閱四載重慶關亦及兩年其蒙自重慶稅餉已有起色龍州雖收數寥寥惟該關居北圻邊界未便稍事鬆懈此外復有派稅務司前往朝鮮之漢城仁川釜山元山等處襄辦稅務該稅務司等應領薪俸向由總稅務司於奏准經費內暫行提撥伏查光緒十四年議定各關經費之數乃係按當時所開之二十一關覈算後此日行公事更加繁劇又因洋藥稅釐併徵關務益繁較初辦之年已添內班三十人外班一百人華屬各項七百人以致向領經費尙不敷原覈二十一關之用今又新添龍州蒙自重慶及朝鮮之漢城仁川釜山元山各關更形支絀亟應加增擬請俯准每月添發關平銀共壹萬兩自

光緒十九年五月十八日第一百三十二結起按月由山海津海東海江漢九江蕪湖江海等七關各撥銀一千兩粵海關撥銀三千兩共合銀一萬兩由各該監督交由稅務司代領匯解總稅務司以備分發應用呈請覈辦前來臣等查各海關稅務司經費前因稅項遞增經總稅務司疊次請加歷經先後奏請加至一百七十三萬八千二百兩於光緒十四年四月間奏奉

諭旨遵行在案茲復據該總稅務司呈稱十四年間所加經費係按二十一關覈算今又新添龍州蒙自重慶及朝鮮之漢城各關更形支絀亟應加增等語尙屬實在情形所請加給每月一萬兩合之舊給之經費每歲共銀一百八十五萬八千二百兩應如所請照數撥給如蒙

欵允當由總理各國事務衙門分咨南北洋大臣暨劄行各關監督並總稅務司於光緒十九年五月十八日起如數加撥遵照辦理所有臣等擬增新添洋關經費緣由理合恭摺具陳伏乞
皇上聖鑒再此稿係總理各國事務衙門主稿會同戶部議奏合併聲明謹

奏

光緒十九年六月十九日奏奉

硃批依議欽此

CHINESE CUSTOMS SERVICE:

CIRCULAR No. 609 (SECOND SERIES).

Seizure and confiscation of goods: general principles which should guide.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th September 1893.

SIR,

1.—I think it necessary to call attention to the manner in which seizures are made and confiscation cases settled, as it seems to me these matters are frequently dealt with too much as ones of routine and without sufficient consideration of the general principles which should apply or the special circumstances which call for consideration in individual cases.

2.—The first thing to be remembered is that confiscation should not be decided upon until the owner himself, or some agent having authority to represent him and with a full understanding of the case, has had an opportunity of, and sufficient time for, explaining the circumstances and stating his side. It frequently happens, for instance, that goods are seized on transhipment or reshipment at an intermediate port when in the hands of an agent or broker who really represents merely the carrier, and knows nothing of the business from either the original shipper or consignee. In such a case a verdict of confiscation should not be given until time has been afforded for one or both of the latter people to be communicated with.

3.—When officers are overhauling passengers' luggage they should deal with each passenger separately—that is to say, although among a shipload of some hundreds of passengers there may be enough dutiable goods shipped in luggage to make some showing in the aggregate, only those people need be taken notice of who are carrying more than can be passed as being personal property, of reasonable amount, for the passengers' own use. If goods are seized from an outgoing passenger who goes away on the vessel on which seized, the seizure should not be dealt with until sufficient time has elapsed to give him a chance of presenting his case by petition or of having it stated in some way.

4.—Goods seized from employés or in charge of employés of vessels do not all come under the same category. Some, of course, are simply carried as trading ventures by sailors, firemen, and servants in their own interests or in those of shop-keeping friends; such cases should be severely dealt with, as the practice is one to

be for many reasons put down. But in many cases stewards, boys, and compradors on regular liners, both on the coast and on the river, are frequently asked by non-trading friends, official and private, to buy small parcels of goods at one port and bring them to another as an accommodation. Every Commissioner must have had experience of cases where ships' employés have been merely agents obliging others, without any personal interest in what they carried. Such a practice, if entirely overlooked, might open the door to serious Duty evasion, and it therefore is not one to be encouraged; but to aim at complete suppression would probably cause trouble and inconvenience which would more than offset the revenue advantage gained. It is such cases as these which require to be carefully handled, as there is no knowing who are the people interested or what their position.

5.—You are therefore in future not to act in confiscation cases hurriedly, either in the matter of decision or, and more especially, disposal of goods. See that abundant time is given for all circumstances to develop and be understood. Even when the proper decision is made there is no need to be hasty in realising the value of the goods: as long as we have them in hand a mistake may be rectified. There is no objection to the appearance of "unsettled" cases at the end of a quarter—though they need not be carried over the end of a second one—if there is sufficient reason for delaying a settlement.

6.—As a rule, resale to owner is the best settlement of all cases not of a specially aggravated kind. It often suits an owner to buy back his own goods at as good a price as another would give for them, as he may have obligations he might find it hard to meet without them. Besides, auction sales of confiscated goods never seem to bring prices equal to Examiners' values. It does not therefore appear that the system of resale to owner at Customs-fixed low values causes much, if any, reduction in the amount realised—in itself a matter of secondary importance,—and it simplifies matters greatly in many directions. The selling price can be fixed high or made nominal, as circumstances may seem to require, and thus there exists a ready way of making the punishment fit the crime.

7.—The Superintendent is of course an authority in confiscations as well as in all Customs matters, but in ordinary cases he intervenes to no greater extent than in the current daily work. It is as well that he should not do so, and that the settlement of confiscation cases should remain in the Commissioner's hands. Though the Superintendent's frequent appearance would be undesirable and

should not be looked for, occasions may arise where it is desirable to consult him—*e.g.*, in cases where the position of the parties involved or the nature of the circumstances present any special reason for doing so, or where it looks as if the matter might go farther. As a rule, it is better to leave him out of consideration, but to act as if at any moment he may come in. When and if he does so, he should always be able to find that the Commissioner's action has been reasonable, defensible, and taken with some regard to Chinese ideas. In such cases, if a superior calls upon him for report or explanation, he cannot but accept and support the Commissioner's action.

8.—The intervention of *Weiyüan* should be discouraged; but as long as a case is unsettled a *Weiyüan*'s story should be listened to just as the story of anyone else who professed to speak for the parties concerned would be. They can be told that the Commissioner will give due weight and consideration to what they say when he is deciding the case. Their intervention need not have any weight after decision, and decisions need not be changed in deference to their wishes. If they press their views, the question may be referred to the *Tao'ai* at an interview, and it can be stated to him that it is so referred out of regard to the *Weiyüan*'s views, but correspondence, and especially of a recriminatory kind, is undesirable, if it can be avoided. The Commissioner in the circumstances would be guided by the line he saw the *Tao'ai* to be taking. In such a case the *Weiyüan* ought to be shown as an *intervener*, under the instructions of Circular No. 543.

9.—The above instructions apply to cases where the parties concerned are Natives or Foreigners declaring themselves as acting “for Chinese”; where property *bond fide* owned by a subject or citizen of a Treaty Power is concerned, the procedure laid down in the Joint Investigation Rules in Customs cases* must be followed.

10.—As regards passengers' luggage, it is at the terminus, rather than at the place of shipment, that examination is easiest, and at intermediate ports it is only luggage which is being landed that ought to be overhauled.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* *Antea*, vol. i, pp. 104–119.

CIRCULAR No. 629 (SECOND SERIES).

Munitions of War: Chinese manner of dealing in; I.G.'s proposals;
Yamēn correspondence.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 22nd January 1894.

SIR,

1.—In continuation of Circulars Nos. 13 of 1863, 2 of 1865, 5 of 1866, 19 of 1869, 48 of 1875, and 582 of 1892:

Munitions of War:

I now enclose copies of a later despatch to and reply from the Yamēn on the same subject.

2.—The experience of the last 30 years proves that precautions at Treaty ports and against traffic in Arms by Foreign ships are waste of time and labour so long as Chinese junks are not watched with equal care and non-Treaty ports and long stretches of coast are open to all-comers, and this more especially while two Foreign places, Hongkong and Macao, close to the mainland and frequented by Native craft of all kinds, are not only at liberty to trade but are actually encouraged to do so and to keep Arms in stock by the proceedings of the very officials who denounce the traffic and draw up rules to regulate it. I accordingly proposed that the purchase of Arms at Hongkong should be discontinued by officials and forbidden to Chinese generally, in the hope that stocks would thereon cease to be kept and that junks and sailors would no longer be able to find supplies there. To this the Yamēn replies that my proposal is not acceptable, and that existing rules regarding Special Permits provide adequately for the point. There the matter for the present rests; but the fact remains that as long as Chinese officials are authorised to send to Hongkong to purchase, so long will there be stocks kept there for sale to all-comers and supplies purchased by unauthorised parties for illicit traffic all along the coast.

3.—I also append a Lappa despatch, in which the Commissioner asks whether Chinese *Huchao* are to be exchanged for English Certificates at the Customs; whether, when the purchaser reappears with the Arms and English Certificate, the Chinese *Huchao* is to be returned to the individual for cancellation elsewhere; and whether Chinese *Huchao* issued by officials other than those named in

Circular 582 are valid. To the first and second questions you will see that the Yamén replies affirmatively, and to the third in the negative. The Lappa and Kowloon Commissioners will therefore act accordingly, and make the procedure known to the junk people.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

總稅務司申呈 總理衙門

爲申呈事竊軍火私運進口一事前奉光緒十八年閏六月十一日

鈎劄嗣後所有外洋軍火一項除驗明由海軍衙門南北洋大臣各省將軍督撫都統府尹派員採買執有
 關道護照知照稅務司換給英文單爲憑者方准放行外其民間私購軍火驗無前項文憑及華洋各船
 私自販運者一概不准入口如查有偷漏夾帶卽行全貨入官並將私運之人交官究辦以嚴禁令而退
 奸萌是爲至要等因當經通行各口稅務司認真遵辦並於是月二十日申覆在案茲據拱北關稅務司
 賀璧理詳稱奉到通劄軍火進口嚴行稽查自應認真遵行以杜偷越惟查本關及九龍關於稽查軍火
 與通商口岸各關情形有所不同蓋洋船載軍火進通商口岸卽在該口起卸稽查較易而華船到本關
 稅廠不過經過而已並不卸貨其有無多帶非將全船貨物盤驗難以查禁近來過廠之軍火多係團練
 海防各局之紳董等遣人赴香澳購買時有交出

兩廣督憲暨 粵海關部填發之護照者此項護照有定限繳銷亦有回日繳銷等字樣現有數端須預
 為請示者一此項護照應否先交由稅務司換給英文單方准前往購買一軍火載運回口查驗與英文
 單相符應否將護照交還原人繳銷抑應由稅務司逕自繳銷一軍火護照若非通劄內所載之各大憲
 發給者應否由稅務司不認爲憑不換給英文單以上三節宜如何辦理詳候核示再此事尙未奉

兩廣督憲將新章劄行到關合併聲明等因前來總稅務司查該稅務司所詢各節是此事內之要端前奉
鈞劄未曾飭及且必須各口畫一辦理方爲妥協合行備文申請

鑒核示覆以便轉飭各口遵辦再華船販運軍火無論如何嚴稽偷越之弊勢所難免以總稅務司之見莫若一概
禁止前往香澳載運爲妥此節應請

貴衙門一併酌奪可也須至申呈者光緒拾捌年柒月貳拾伍日

總理衙門劄行總稅務司

京字第貳千伍百叁拾玖號

爲劄行事光緒十八年七月二十六日據總稅務司呈稱禁止私運軍火一事前奉劄行各口稅務司遵辦茲據
拱北關稅務司詳稱現有數端須預爲請示一此項護照應否先交由稅務司換給英文單方准前往購買一軍
火載運回口查驗與英文單相符應否將護照交還原人繳銷抑應由稅務司逕自繳銷一軍火護照若非通劄
內所載之各大憲發給者應否由稅務司不認爲憑不換給英文單等因總稅務司查該稅務司所詢各節是此
事要端合行申請核示再華船販運軍火無論如何嚴稽偷越之弊勢所難免以總稅務司之見莫若一概禁止

前往香澳載運請併酌奪等語本衙門查閱六月劄行奏定新章內引同治五年南洋酌定採辦軍火章程由關道發給護照知照稅務司換給英文單以憑查驗起貨又稱嗣後外洋軍火一項除驗明由海軍衙門南北洋大臣各省將軍督撫都統府尹派員採辦執有關道護照知照稅務司換給英文單爲憑者方准放行其民間私購驗無前項文憑及華洋各船私自販運者一概不准入口云云原奏極爲明晰該稅司所擬第一端第三端核與新章相符自應照辦其第二端所擬分別繳銷護照一節應俟載運回口查驗與英文單相符者卽於原單內簽明洋字後仍將護照交原人繳銷卽不必由稅務司繳銷至總稅務司所擬華船一概禁往香澳載運一節查原奏內引有各國通商條約章程載明應由華官自行採買或華商特奉准買明文方准進口之語是此項華船前往香澳者但須分別有無護照及英文單爲准未便一概禁止除咨行

南洋大臣轉飭各關道遵照外相應劄行總稅務司轉飭各口稅務司遵辦可也須至劄者光緒拾捌年捌月初

捌日

ENCLOSURE No. 2.

The Lappa Commissioner to the Inspector General.

No. 1,505.

I.G.

CUSTOM HOUSE,
LAPPA, 24th August 1892.
MACAO

SIR,

I have the honour to acknowledge receipt of your Circular No. 582, Second Series:

Enjoining, under the authority of an Imperial Edict, that the only Arms and Ammunition to be passed by the Customs are those for which a Commissioner has issued an English Pass in exchange for a Superintendent's Certificate granted to the representative of certain high Native officials named.

This Circular makes no special mention of the Lappa and Kowloon offices, and I therefore venture to inquire whether this office is or is not to give effect to the instructions contained in it.

The position of this office is different, so far as Arms and Ammunition are concerned, to that of a Treaty port Custom House, in that the latter is the ultimate destination of the importing vessel, whereas in the case of Lappa (or Kowloon) the stations are situated at the beginning of the vessel's journey. Of late it has been the custom, more frequently than not, for the heads of train-bands or coast-defence organisations, who have been authorised to purchase Arms and Ammunition in Macao or Hongkong, to produce Certificates from both Governor General and Hoppo. But such is far from being invariably the case. In many, if not most, cases, moreover, the document issued requires that it be returned (though the time-limit for this duty is not always fixed) for cancellation by the issuing office. Is the Lappa Commissioner, then, to retain these documents and issue in place of them an English Certificate? and if he retains them, what is he to do with them? Is he to forward them to Governor General and Hoppo for cancellation, or is he to archive them? Is the Commissioner, again, to refuse to recognise any document authorising the purchase of Arms, etc., issued not by any official so highly placed as those named in your Circular, but, say, by a District Magistrate?

The Yamén's despatch given in your Circular insists so strongly upon the stringent control to be exercised over the import of Arms that I feel it my duty to bring these points to your notice and to ask for instructions for the guidance of this office. I should add that so far no instructions in this connexion have been received from the Governor General.

I have, etc.,

(signed) ALFRED E. HIPPISLEY,
Commissioner of Customs.

CIRCULAR No. 640 (SECOND SERIES).

Berthing of vessels, building of jetties, reclamation of foreshore, anchoring and mooring, etc.: Harbour Master's duty in connexion with.*

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th May 1894.

SIR,

1.—I wish to recall your attention to the Harbour Master's duty in connexion with the construction of wharves and jetties, reclaiming and bunding, mooring and berthing.

2.—As regards wharves and jetties, none are to be constructed until after application to and permission from the Harbour Master, and that functionary is to consult with the Commissioner, and the latter with the Superintendent, before permission is given or refused, the main points to be considered being the effect the structure will have on the depth and area of the water and on the convenience of the public, Native and Foreign.

3.—Similarly, where reclaiming and bunding are concerned, the same points require to be looked into, and also the frontage and water surface rights of all interested, whether the lord of the soil or citizen owners and lessees.

*None of the treaties with foreign States cedes or impairs China's sovereignty over the waters of her harbours or the conservancy of those harbours, or the control of the mooring and berthing of shipping in those harbours. Rules 6 and 10 of the Rules of Trade appended to the British and the French Treaties of Tientsin (1858), and various separate conservancy agreements only emphasise this point.

4.—As regards berthing, there should be a good chart or plan of the port waters and anchorage, and available berths should be thereon marked: the Harbour Master is to assign vessels berths, but it is for the pilots and deck officers concerned to put them there, and as for mooring—in the ordinary sense of putting out two anchors ahead,—a vessel's own officers will of course attend to that, but where a vessel is to be moored head and stern, and more especially in the case of vessels assigned more or less permanent berths—*e.g.*, hulks,—the Harbour Master must take special care to see that the moorings are well laid and neither endanger life nor impede traffic, or do so as little as possible. Moreover, where moorings are allowed to be put down for buoys, etc., it must be formally intimated and clearly understood—as well with regard to those now existing as to those put down in future—that they cannot be transferred, and that they are to be removed at once, either by the owner or by the Customs at the owner's expense, as soon as the vessels concerned cease running or are taken off the line, and, further, that the Harbour Master is always at liberty to put other people's vessels at them when unoccupied by the vessels of their owners proper, and that such other vessels once berthed there may remain till cleared or till ordered by the Harbour Master to move.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 641 (SECOND SERIES).

Chinese Clerks: conduct and private life must be such as
not to interfere with efficiency.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th May 1894.

SIR,

The reports Commissioners make show that, on the whole, there is every reason to be satisfied with the conduct and work of the Chinese Clerks. At the same time there have been several cases brought to my notice in which the value of the individual has been materially lessened from a Service point of view, owing to a tendency to either decrease in carefulness in the office or increase in indulgence out of it. I have therefore to instruct you to make it known to the Chinese Clerks generally that "*once* in the Service" does not mean "*always* in the Service"; that, although they may

have served long and risen, if men grow unfit for duty they will be discharged or placed on the Supernumerary List at reduced pay; that men who indulge in opium smoking to an extent that interferes either with their attendance, capacity, or work will be discharged; and that, while marriage is honourable in all, some check seems called for on, and some limit in, the number of *ch'ieh* (妾). Whether employés are Chinese or Foreigners, I wish to touch their private life as little as possible, but where private life is pitched on such a scale or conducted in such a way as to interfere with official worth, it necessitates official—and probably unwelcome—notice.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 646 (SECOND SERIES).

Retiring Allowances: all will be issued in silver after 1894.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th May 1894.

SIR,

1.—Questions connected with the payment of Retiring Allowances have for some years back created considerable anxiety for the Service, and the fall in silver has caused increasing embarrassment.* The Yamén is acquainted with the difficulties thus occasioned, but so long as Duties are paid in silver,† I see no likelihood of the issue of a Customs allowance in gold. As regards salaries and wages, it is in silver that they are paid, but hitherto the In-door Staff has received Retiring Allowance payments in the old

* In 1859 the average value of the Haikwan tael in sterling was 6s. 6d. and in 1894 3s. 2d. This fall in the value of silver was mainly due to the world-wide demonetisation of that metal which took place between the years 1873-97.

† In 1896 a proposal, originating with Sir Robert Hart, for the collecting of import duties on a gold basis was submitted to all the Powers concerned by the Viceroy, Li Hung-chang, then on his tour round the world. Hart's proposal was that the original value of the Haikwan tael "be re-enunciated and the value of silver at which China consented to collect duties, viz. three taels to the pound, be observed and adhered to." According to this proposal import duties were to be paid either in gold at the rate of *Hk.Tls.* 3 = £1 or in sycee at the rate of *Hk.Tls.* 100 = *Sh.Tls.* 222.80 (a rate subject to revision every six months) or in foreign coins at rates sufficient to buy the Haikwan taels required on the above basis. The proposal met with a cold reception from the Governments to whom it was submitted. Nothing daunted, Hart brought forward this Haikwan tael "gold unit" proposal once more in 1901 when the terms of the Peace Protocol were being discussed (British Parliamentary Papers: China No. 1 (1902), p. 77), and a third time in 1902 when the International Commission was drawing up the revised import tariff called for by the Protocol. None of the various national delegations, however, would take official action.

sterling equivalent—that is, they have been paid one pound sterling for every three Haikwan taels issuable; now, however, it takes six Haikwan taels or thereabouts to buy a pound, and the fixed Customs allowance, issuable in silver, cannot continue to meet such a heavy charge. Any future improvement in silver will of course be an improvement for the Service, but in the meantime we have only the fixed allowance to draw on, and its qualities must affect its expenditure.

2.—Decennial and duo-decennial allowances up to the end of 1893 have been paid in full to all members of the Revenue and Marine Departments, Foreign and Native, and septennial allowances to the end of 1888: I am making arrangements by which I hope to be able to issue in sterling all septennial allowances, as well for fractional parts as for completed periods, to the end of this year, 1894,* with which the fifth septennial period of the Service's existence closes (1859-94), but allowances for service time after 1894 will be paid in silver. Whether silver will improve, or whether increased Duties or other reasons will enable the Government to issue an increased Customs allowance, remains for the future to show, and I shall be very glad if the improvement is such as to make the post-1894 silver issues as valuable as preceding sterling payments.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 656 (SECOND SERIES).

Bulk Oil reshipped: Duty treatment; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 16th July 1894.

SIR,

1.—The importation of Oil in bulk by tank steamers and the construction of Oil tanks have been and still are under discussion by Legations and Yamēn; up to the present it is only on a side issue regarding Machinery that instructions have been issued by me (*vide* Circular 631). The Legations maintain that merchants have the right to employ tank steamers, construct Oil tanks, import Oil in bulk, and pack it at the tanks for transport elsewhere without any

* This action was taken in part as a protective policy. The Sino-Japanese War of 1894-95 was on at the time, and it was feared that in the upshot Service funds and balances might possibly be impounded by the victors.

other charge than one full Import Duty on first arrival. The Yamēn holds that while trade in Oil in bulk is not the subject of any Treaty prohibition, neither has it been provided for by Treaty—that, therefore, considering its peculiarities, to permit or prohibit it must depend on local circumstances, to construct tanks requires local permission and can only be allowed on sites fixed by the Chinese territorial authorities, and to pack and reship are not included in the Treaty stipulations respecting Exemption Certificates. The Shanghai Customs, in the absence of a fixed ruling, have been acting on a provisional regulation, and, treating Oil arrived in bulk when packed for reshipment as Native produce, have been charging a full Export Duty on reshipment and the Customs at the port of destination a Coast Trade Duty.

2.—I have now received the Yamēn's instructions to act as follows: while Import-Duty-paid Foreign goods going out in original condition and original packages are entitled by Treaty to Exemption Certificates, such as go out repacked for convenience, although not entitled to or supplied with Exemption Certificates, are, according to Shanghai practice, passed outwards free by the port collecting Import Duty on first arrival, and again, being without Exemption Certificate, are called on to pay a full Import Duty at second port as being there original arrivals, and such as go out both changed in condition and repacked are treated as Native produce. Oil arriving in bulk and stored in tanks is to be given Exemption Certificates if again going out in bulk; but if of necessity—and not simply for convenience—packed for removal from tanks, it is to be passed outwards free and is to be charged only a half Import Duty at the second port, and not a full one like goods packed—not of necessity, but—for convenience.

3.—For such reshipments of Oil arrived in bulk and sent away packed the ordinary Exemption Certificate can be used, *with a special note added to it to say that the exemption only extends to a half Import Duty.*

4.—You will further take note that such Oil is entitled to Transit privileges like other Foreign commodities.

5.—I append copies of letters (two) to and from the Yamēn in this connexion.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE.

總稅務司函呈 總理衙門

敬啓者竊所擬池油改裝箱桶轉運通商他口復進口時徵納半稅一事伏以凡洋貨復運他口條約載明果係原封不動方准發給免照火油由池船運入裝箱而出可否視為原封不動乎如爲他項貨物海關推原條約之意將歷辦之法詳列如左

一如係原貨出口並未拆動抽換則發免照不過祇徵一進口正稅而已

一如係原貨出口而包封改變卽不發給免照惟出口時不徵出口稅俟到他口後再照洋貨復收一進

口正稅

一如出口而貨色改變包封亦不相同不得發給免照並一面照土貨之例完納出口正稅俟到別口再

徵復進口半稅

火油由池船運入裝箱運出不歸以上三類然與第二類似有相仿凡洋貨裝箱而入改裝而出約章不准免稅火油不裝箱而入復改裝而出約章顧可免耶封固之貨復運別口原無須改包而旣已改包則復徵進口正稅並無不合惟池油若不由池船轉運其勢不能不改裝似宜通融辦理於復進他口時不徵正稅祇徵半稅以示與他項洋貨作爲區別此擬訂復進口時完納半稅之原委也至條約所載發給免照一語漢洋文之字義稍有不同英國條約第四十五款英文之字義係言包封原來之號碼未改而漢文謂實係

原包原貨德國條約第二十六款法文之字義係言貨物應係原貨包封並未拆動而漢文謂果係原封不動由此觀之其條款大意雖係應免原貨而發給免照係以是否原包爲憑條約既屬如此則火油改裝轉運既非按進口之情形出口不令其完納進口正稅擬令祇完半稅似亦未爲不公其各國使臣可否允照所擬辦理或另有爭辯一節現

英使臣皆以火油旣屬原貨無疑自應免徵且亦不允另納半稅此或係一面之詞或卽爲正解尙無定議若貴署欲其允完半稅似尙須爭以口舌但通共章程內第三款所擬月費一百兩昨

德國使臣可允照所擬以爲池廠關役經費之需至全行免徵或令完半稅事關講解條約申明原意祈

貴署酌核訂奪再上年火油進口計四千萬加倫徵收稅銀約二十五萬餘兩其油以一半改運他口核計半稅卽約在六七萬兩之數合併聲明專是佈泐順頌

升祺光緒貳拾年伍月貳拾叁日

總理衙門函覆總稅務司

逕復者昨接

來函以池油改裝箱桶轉運通商別口推原條約之意酌仿海關歷辦之法擬於復進他口時不徵正稅祇征半稅等因本總辦等回明

堂憲諭以

閣下所擬通融辦法實屬允當隨卽函致

英國駐京大臣訂明如實係池棧火油改運別口者除已完進口正稅不計外祇於復進他口時再征半稅免征出口正稅以此作爲池棧火油專章他項不能援引等語頃接

英國駐京大臣覆函均稱欣悉出口正稅一項現已應允免征所征半稅一節擬詳報本國核奪俟覆到再爲知照云云查此項池油改裝轉運減至祇收復進口半稅已屬格外相讓無論該國如何核奪中國酌照條約章程執定照此辦理無可再議業將此項火油改運別口祇收復進口半稅一節電知

南洋大臣轉飭各關遵照應用

閣下轉飭各稅務司一體遵行等語奉此佈復順頒

日祉光緒貳拾年陸月拾叁日

CIRCULAR No. 662 (SECOND SERIES).

China-Japan war: status of Customs Service and individuals.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 23rd August 1894.

SIR,

The war that has broken out between China and Japan may yet affect the Customs Service—and perhaps both seriously and prejudicially. When the Tientsin peace of 1858 was interrupted by the resumption of hostilities at Taku the following year, the question arose as to the attitude to be observed by our then small staff, and the Legations ruled, not only that withdrawal was unnecessary, but impolitic, and that China and the Treaty Powers would be best served by our continuing to function at our posts. Accordingly, if the work we performed for China as Customs officers was not merely not traitorous to, but called for by, our respective Governments (England and France) when at war with the Government (China) we were serving, the same kind of work now performed for it during hostilities with Japan does not appear likely to be regarded as constituting any breach of the neutrality the subjects of Powers at peace with Japan are required to observe—at all events so long as Japan puts forward no objection. But seeing that we are extra-territorialised, and possibly thereby prevented from becoming Chinese naturalised subjects even if we wished to do so, and that our various Governments accept a certain responsibility towards their friend Japan by allowing us to continue to serve their other friend, but Japan's enemy, China, it is incumbent upon us, as well in our own interest, in our capacity of people who do not wish to lose employment, as in the interest of the Chinese Government, which would be embarrassed in respect of both finance and administration were the Customs establishment interfered with and its non-Chinese officers at this juncture forced to leave, and in the interest of international relations generally, which cannot but be harmed by the disappearance of the present Customs organisation—it is incumbent upon us to confine ourselves strictly to Customs work properly speaking—a work, however, which Treaties and circumstances have caused to cover more ground than the mere collection of Tariff Duties,—and avoid all action of a kind calculated to either provoke or elicit protest from Japan. Of course it may be taken for granted that in this matter all our sympathies are with China, and that we who find employment in her administration in peace would one and all of us be most willing to serve her in every

way and to the best of our ability during war; but there is division of labour, and not only is our work Revenue work and in its own way as important as any other, but China looks to us to guard against its interruption, and has her army and navy to do her fighting. Neutrality ordinances forbid us to take part in whatever savours of war, and we are not at liberty either to serve or invite others to serve: as Inspector General and in the general interest I must even go further and place it clearly on record that service of a warlike kind is not only not permitted but is forbidden in the case of all whose names are on the Customs list. Any adventurous officer who chooses to do so has it in his own power to volunteer for special service, military or naval, and arrange his own terms, but while so serving he cannot and does not any longer belong to the Customs, and as for penalties for disobeying national laws and violating neutrality, each such volunteer must take his chance and proceed at his own risk: the enemy would treat anyone thus caught very harshly—his national authorities would punish him severely—and the venture might or might not turn out otherwise, to both China's and the individual's advantage. I have accordingly to warn you to confine yourself to your own work and authorise you to remove the name of any officer otherwise engaged from the list of your establishment: to act differently may jeopardise the very existence of the Service and through its downfall give rise to many difficulties.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 673 (SECOND SERIES).

Oil in bulk: general rules and regulations regarding treatment of.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 25th March 1895.

SIR,

1.—In continuation of my Circular No. 656, I now enclose copy of further correspondence with the Yamén:

Concerning Oil tanks, etc.

from which you will see that the manner in which Oil in bulk is to be dealt with has at last been fixed, and that the following regulations have been drawn up and issued:—

火 油 池 槽 專 章

建	處	立	官	地	可	槽	油	火
設	所	之	准	方	於	祇	池	一凡

OIL TANK RULES.

1°. Oil tanks can only be established on sites approved of by the Chinese local territorial officials.

等派關火百關月兩平繳新拾銀照執照年領爲卽赴油准凡事人棧油兩平納另銀照照兩貳費照於換執關准關池設地之監由出以銀經須伍費時每百關時初領照棧其報棧之方需視關入備壹費每拾關再換伍平繳領新逐請作明如火官

2°. Tanks established with the approval and consent of the local officials will be licensed as Customs Bonded Warehouses for Oil in bulk on application to the Customs. Such Bonding Licenses will be renewable annually, the fee for first issue being *Hk.Tls.* 250, and for each annual renewal, *Hk.Tls.* 50; a further fee of *Hk.Tls.* 100 monthly for Customs superintendence, etc., is also to be paid.

稅 一 地 運 若 再 銷 商 運 銷 如 一 令 槽 油 槽
子 再 入 署 重 售 他 往 售 就 正 其 時 俟 之
口 納 內 後 徵 不 口 通 或 地 稅 納 方 離 火
凡 儲 關

3°. Oil removed from Bond will pay Import Duty before removal. If going into local consumption or sent to another Treaty port for local consumption there, it will have no further Duty to pay. If sent inland from a port, it will pay Transit Dues.

稅口復再口運並正進應入於池棧爲非儲油凡半進納時他轉稅口納時運棧之關作於請火

4°. Oil stored in tanks which have been approved of, but not bonded, will pay Import Duty on entering the tank and Coast Trade Duty on arrival at another port.

設油之池棧設口商爲係章程一以上而火棧暨池所各通專程上

5°. These rules apply to tanks and tank Oil at the Treaty ports generally.

2.—There are four points to be noted:—

- (a.) Sites must be approved of before tanks for Oil in bulk are constructed, whether to be or not to be bonded.
- (b.) Bonding is optional: bonded Oil pays one Import Duty, may be packed, and has Transit privileges, while the tank pays license fees annually and Customs fees monthly (*N.B.*—Either Tls. 100 monthly or Tls. 1,200 annually, as may be most convenient); but tank Oil other than bonded pays full Import Duty at the first port, and if not re-exported in bulk, pays Coast Trade Duty at the second, and has no Transit privileges going inland; the *not*-bonded tank has, of course, neither license nor Customs fee to pay.
- (c.) These rules set forth simply the general principles regulating the establishment of tanks and the Duty to be paid, *viz.*, local approval and bonding option; fuller regulations regarding the many details of tank procedure are already in operation at Shanghai and will be extended to other ports concerned.
- (d.) These rules come into force with the 139th quarter—that is, on the 1st April.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

總理衙門劄行總稅務司

爲劄行事池棧火油改運別口一事前經總稅務司擬於復進他口時不徵正稅祇徵半稅本衙門復核所擬甚爲允當卽於本年六月間函致

英國駐京大臣訂明照此辦理一面電知

南洋大臣轉飭各關照辦並令總辦等函達總稅務司轉飭各稅司一體遵行在案嗣於十月二十四日接准

俄國喀大臣照稱池棧火油除照約值百抽五外不能復有重徵等因當經本衙門按照函復

英德兩國之語聲明池棧火油改裝轉運僅於徵進口正稅外徵一半稅已屬格外通融不得謂之重徵照復去後茲於十一月二十一日接准

德國紳大臣函稱現奉本國文開所徵復進口半稅可否一律免徵令卽函請斟酌辦理且美國裝箱進口之油免徵重稅而俄國所來之油散放船艙重複納稅辦法兩歧似乎窒礙難行等語又二十二日復准俄國喀大臣照復仍以不能違理重徵有傷兩國和約若不速除此辦法俄商因此喫虧貴國應職其咎等詞曉曉置辯本衙門查此項火油准其在上海倡設油池洋商已得利益旋又議准改裝轉運祇收復進口半稅尤屬減之又減格外相讓至美國裝箱進口免徵重稅一說現在美國所來之油是否仍照從前裝箱

進口本衙門尙未周知若果因其照舊裝箱運入免此半稅是裝箱裝船運法兩樣則或徵或免自應分別辦理何得謂之辦法兩歧至所稱違理重徵因此喫虧等語尤爲不近情理相應抄錄德使來函俄使照復劄行總稅務司悉心閱看應如何駁復之處卽希推論申復本衙門以憑核辦可也須至劄者附鈔件 光緒貳拾年拾貳月初貳日

總字第壹千玖百肆拾玖號

照錄德國紳大臣來函十一月二十一日到

逕啟者池棧火油裝箱運往通商別口一事前於六月初七日准函稱現照總稅務司所擬如實係池棧火油改運別口者除已完進口正稅不計外祇於復進他口時再徵半稅免徵出口正稅等語本大臣嗣於六月十三日復函內言至於所徵半稅一節因本大臣仍謂池油改運別口照約應查照洋煤之例除一進口正稅外並不復徵現所擬再徵復進口半稅似應一律免徵擬將

來函內開各節詳報本國外部請卽定奪等因現奉本國外部文開令本大臣以池棧火油運往別口可否一律免徵復進口半稅一節函達

貴王大臣請卽斟酌辦理且細查各條約之意進口貨物重複徵稅似與條約原旨不符至與德國條約第二十六款更爲相背查該款內載進口貨物納稅後轉欲載往別口售賣者驗明果係原封不動不收餉稅等語惟池棧火油並非原封俟到上海後始改裝箱內海關無從驗明果係原封不動與否惟有現已開辦看守池棧之法

驗明出口之油實係原進口之油又查火油分售於裝箱時或於未到中國之先或於既到中國之後情形無所區別如俟火油已到中國始行裝箱需用華工不少均可倚此爲餉口之資因此中國似應樂爲在上海裝箱裨益良多且自美國所來之油因裝箱進口免徵重稅而自俄國所來之油散放船艙重複納稅有此兩歧辦法似乎窒礙難行爲此專函佈達諒

貴王大臣斟酌之後亦以再徵復進口半稅一節應一律免徵爲然此致順頤

日祉

照錄俄國喀大臣來文十一月二十二日到

爲照復事本爵以俄國石油由池船運入上海轉運他口中國海關違理重徵一事於本年十月二十三日照會
貴署去後旋於十一月初三日准

貴署照復在案

貴署藉引英國和約第四十五款德國和約第二十六款有原運進口貨物運往別口須驗明原封不動卽免重納稅課之語以作此違理重徵爲合宜之舉以上約款所載與由船所運抽汲鐵池之石油一事實不相合石油本無原封運入口如何謂其拆動與否該約款因免有將中國貨物潛裝入洋貨原包以作已完進口稅之洋貨運往別口而立中國海關可驗鐵池石油灌裝鐵木箱等內自無前項冒之弊以上約款之意與石油何涉視之頗以爲奇至來照所云按照和約有俄國販運貨物進口出口應照各國稅則完納之語石油爲稅則未載之

物應按值百抽五納稅而不能復有重徵是以再請

貴王大臣免去煩瑣保護兩國和好之誼立飭中國海關如有俄國石油由池裝灌運往他口去此違理之重徵本國政府不能以中國海關違理重徵之辦法漠不相關視該海關如此辦法有傷兩國和約之意若不速除此辦法所有俄商因此吃虧貴國應職其咎因本國卽欲知

貴署回音請卽

從速見覆以便電報可也相應照復須至照會者

隨總字第壹千玖百肆拾玖號

總稅務司申覆 總理衙門

爲申覆事奉到本年十二月初二日

鈎劄以池棧火油改運別口一事前擬於復進他口時不徵正稅祇徵半稅已屬格外通融業經轉飭各關照辦現准俄使照稱除照約值百抽五外不能違理重徵復准德使函稱應查照洋煤之例除一進口正稅外並不復徵各等語鈔錄俄德兩國文函劄行悉心閱看卽希推論申復以憑核辦等因奉此竊維火油由池船運入完清稅餉後裝箱改運別口應如何辦理並如何徵稅之處前已縷晰敍論茲特再爲簡明陳之按各國條約凡進口貨

物於起岸時完納進口稅銀凡出口貨物於下船時完納出口稅銀此爲進出之總章其進口貨物並未起岸完稅亦可不完稅銀撥入他船改運別口惟須先爲請領撥貨之准單若已起岸完稅亦可改運或復運出外洋請領存票或轉運通商他口請領免照惟無論請領存票免照該貨必須原封不動方准照辦此爲洋貨出口之分章歷辦之總章分章既係如此此項起岸完稅之池油轉運別口究應援引何章乎如援引總章則復出口之時應按下船出口之貨完清出口稅銀如援引存票免照之分章則該貨轉運必須原封不動若復行散裝他項池船轉運卽屬原封不動則可分別發給存票免照若裝箱轉運卽非原封不動按約章不得發給存票免照伏以免徵之意乃免原貨重徵是以

各國大臣以改運之火油實係原貨請免重徵係爲體恤商情起見而原封不動之意乃杜遏走私是以海關以火油由池船而入改裝而出則箱內之物是否原貨未經目覩卽應按原封拆動之意必須徵稅係爲保護稅課起見兩面俱屬近理乃係各執己解是以總稅務司特爲酌中參核於徵免之中擬以祇徵半稅以爲通融辦法俾兩面皆不全失己之所欲且不迫令他人全失所欲以期和衷共濟如此酌辦迥非違理反係認爲有理惟事關兩面彼此認爲有理則必須彼此相讓竊維所擬辦法實屬公允並非有傷兩國和約之意至

俄國大臣所云池油復運他口與約章改運請免之義無涉若果如所云則祇可援照總章辦理按總章則池油無論運進運出每次須完稅餉而已其

德國大臣所云應照洋煤之例辦理查洋煤章程之意係籌定專章特爲輪船在海面所用之煤准其免徵而設而池油章程之意係遵行約章照中華售用之洋油徵收稅項而設其兩項章程立意不同不能藉引洋煤視爲成案且洋煤係在口岸界內存儲而池油起岸下船係在口岸界限之外地勢不同情形不一總以分別辦理始爲合宜况池棧火油係屬新式辦理其事若無約章可引以昭核實則應由使用之國並非出產之國核訂如何辦理之理推原謙讓之義同宜以主讓客然有數節總應聽從主便爲是豈有應職其咎乎竊思辦理池棧火油另有一法查德國續修條約善後章程第二款載有在中國通商口岸如何設立關棧之議此項油池可否作爲火油關棧所有裝入運出事宜俱由海關監視於進口時不完稅餉出口時卽照撥貨之例專發准單俟運抵所往之口始按裝箱之油完納稅銀如此訂辦則海關須另派員役專管油棧凡有欲設油棧者應稟報地方官允准後請由海關發給油棧執據並於請領執據時須繳照費若干兩嗣後仍須按月完繳經費若干兩若貿易因此興旺正稅因此加增自可補所免之半稅倘貿易未能興旺亦不能歸咎於人且半稅之徵免於稅課無甚出入也 總稅務司奉

飭推論申復現卽改擬設立油池關棧之辦法是否有當理合備文申請

貴衙門鑒核可也須至申呈者光緒貳拾年拾貳月初柒日

京字第貳千捌百伍拾捌號

總理衙門函致總稅務司

逕啟者光緒二十年十二月初十日接准申稱辦理池棧火油另有一法查德國續約第二款載有在中國通商口岸如何設立關棧之議此項油池可否作爲火油關棧所有裝入運出事宜俱由海關監視於進口時不完稅餉出口時卽照機貨之例專發准單俟運抵所往之口始按裝箱之油完納稅銀如此訂辦則海關須另派員役專管油棧凡有欲設油棧者應稟報地方官允准後請由海關發給油棧執據並於請領執據時須繳照費若干兩嗣後仍須按月完繳經費若干兩若貿易因此興旺正稅因此加增自可補所免之半稅等因本總辦等奉堂諭關棧之設甚非易事若以油池作爲火油關棧需費尤鉅且火油裝入運出隨時查驗還須派人專管經費亦頗不費所有請領准設油棧時究應繳照費若干設棧後完繳經費究竟按月若干統計所繳之費與所免之半稅相去若干應由總稅務司悉心酌核權衡利益詳晰申復以憑考核等語奉此函請閣下遵照
憲諭逐一核復爲要此佈順頌

日祉 二月十八日

總稅務司申呈 總理衙門

爲申呈事竊查池棧火油擬設關棧一事奉到本月十八日

天字第壹千捌百伍拾柒號

鈞函詢以請設油棧時應繳照費若干設棧後應繳經費按月若干統計所繳之數與所免之半稅相去若干
 衸爲悉心酌核權衡利益詳晰申覆以憑考核等因奉此總稅務司查光緒十九年間各關所報稅鈔數內計有火
 油進口正稅銀約貳拾伍萬兩之數設謂半屬池油則其稅數約核拾貳參萬兩若改裝運出另納半稅約計陸
 柒萬兩之數至設立關棧所繳照費並運入運出由關監視按月經費一節其照費於設棧請領執照時擬訂銀
 貳百伍拾兩每年須換領新照再繳銀伍拾兩其出入油棧由關監視所需經費計關棧驗貨洋人一名之薪水
 與華人巡役四名之工費每月約需銀壹百兩此項經費每年約計壹千兩有奇卽數由關專派員役費用之需
 而較之所免半稅之數祇有六十分之一再關棧之設乃係商人之產業所有建造修理等費無須由關發給敝
 意辯論池棧火油之事總以了結爲妙不必再生爭執不過須言明池油祇可運入地方官准設之池棧此項池
 棈如赴關報明卽准其作爲關棧於火油運入時無須納稅俟一離棧或於本地銷售或運抵他口銷售方納稅
 餉均聽商便凡池棧非作爲關棧者卽應於火油運入時完納進口正稅於改裝轉運時再納半稅伏思條約旣
 載有准設關棧之議如此分別訂辦似屬合宜理合備文中請

貴衙門鑒核施行可也須至申呈者光緒貳拾壹年貳月拾玖日

京字第貳千捌百捌拾捌號

總稅務司函呈 總理衙門

啟啟者火油由池船運進領儲池棧一事應請

貴衙門照知

俄國暨其他國駐京大臣以所訂新法係自第壹百叁拾玖結卽本年三月初七日起開辦至所應照知之火油池棧章程另備節略壹紙附送卽祈

鑒查是荷專是佈泐順頌

升祺光緒貳拾壹年貳月貳拾肆日

附節略壹紙

稅字第壹千捌百貳拾號

火油池棧專章節略

一凡火油池棧祇可於地方官准立之處所建設

一凡地方官准設之火油池棧如赴關報明卽准其作爲關棧請領執照逐年換領新照於初領執照時繳照費關平銀貳百伍拾兩每換新照時再繳照費關平銀伍拾兩另須每月納經費關平銀壹百兩以備火油出入關棧由關派人監視等事之需

一凡儲關棧之火油俟離棧時方令其納一正稅如就地銷售或運往通商他口銷售不再重徵若嗣後運入內地再納一子口稅

凡火油請儲於非作爲關棧之池棧於運入時應納進口正稅並轉運他口時再納復進口半稅

一、以上章程係專爲通商各口所設池棧暨池棧之火油而設

隨稅字第壹千捌百貳拾號

總理衙門劄行總稅務司

爲札行事光緒二十一年二月二十四日接據函送火油池棧專章節略一紙並訂自第一百三十九結卽本年三月初七日起開辦等因本衙門查所擬專章尙屬周妥除咨行

南洋大臣轉飭遵照外相應札行總稅務司轉飭稅司卽自第一百三十九結起遵照此次專章辦理可也須至
札者光緒貳拾壹年貳月貳拾柒日

總字第壹千玖百陸拾肆號

CIRCULAR No. 699 (SECOND SERIES).

Inland Dues on export produce: proof of payment cannot be demanded; exceptions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 8th January 1896.

SIR,

The question of production of proof of payment of inland Likin at Treaty port Custom Houses was much discussed in 1861-62, and it was then laid down—

- (a.) That Native produce reported at a port for payment of Export Duty and shipment must be held to prove by its very presence at the port that all inland claims had been satisfied;
- (b.) That no demand for the production of proof of inland payments would be sustained at a port, more especially as in the case of produce travelling, changing hands, split into parcels, and mixed with other goods it is impossible under present circumstances for each item to arrive accompanied by such evidence; and
- (c.) That whatever is bought in a Treaty port can be exported at once without further question on payment of Tariff Export Duty:

and such has been the general rule at all the ports since that date. There are, however, three notable exceptions in practice, viz., *Silk* passing outwards at Shanghai on which the production of the Barrier's receipt for the old Dues (*vide Chinese Enclosure*) is necessary before Export Duty can be paid; *Native Opium*, which, as formulated by the Constans Convention of 1887, has to prove payment of Likin before passing outwards,* and *Native Rice*, which, when so decreed, may be called on for its Likin proofs before shipment. With these three exceptions, Chinese produce passing outwards cannot be detained at a port to prove Likin payments; the only other produce which has to prove payment of anything before shipment and payment of Export Duty is *Transit Pass* produce, which of course must in all cases produce proof of payment of *Transit Dues*.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

* Article V of the Additional Commercial Convention, 1887, between France and China. The French Plenipotentiary was M. Ernest Constans (*vide "Treaties, Conventions, etc., between China and Foreign States,"* vol. i, pp. 925-929).

ENCLOSURE.

監督江南海關分巡蘇松太兵備道宮
照得欽奉

諭旨上海准與各國通商除章程稅例另行刊發外所有湖絲應補徵各關稅銀及販賣茶葉湖絲綢緞照與西洋各國貿易例一體完稅方准販運出口兩條先行摘刊以昭信守

計開

一四口應補徵內地各關湖絲稅銀以補不足也查西洋各國出口貨物向由內地客商運至廣東交易經過內地各關皆應納稅今改爲五口通商則內地商販自必各趨近便恐內地各關稅額致有短絀湖絲一項雖非茶葉棉花可比但爲外國所必需現於籌議稅餉案內與之再三辯論始定每百觔完稅十兩就正額錢糧而論業已加增統各項雜稅平餘計之尙較從前每百觔減銀一兩二錢零自應飭令內地客商補完經過各關額稅以藉補苴嗣後凡內地客商販運湖絲前赴福州廈門甯波上海四口與西洋各國交易者均查明赴粵路程少過一關即在卸貨關口補納一關稅數再准貿易如有偷漏照例懲辦與各國商人無涉其餘貨物悉循其舊海關丁胥人等倘敢藉口勒索許各商據實指告嚴行提究

一內地各省販賣茶葉湖絲綢緞不准由海載運以杜影射也查茶葉湖絲例本禁止出洋近因內地各關勒索過甚致有內地各商將行銷各省茶葉等貨搭船海運內地各關稅額日形短絀實由於此嗣

後除往販東洋等國進出貨稅與本地民間日用各物仍循其舊外所有內地各省行銷茶葉湖絲綢緞三項止准由內地行走不准涉海倘有情願由海販運者卽照與西洋各國貿易例一體完稅方准販運出口各海關則例內原有粗茶粗絲土絲等項名目全行刪除其臺灣等處應用茶葉絲劖綢緞由各該督撫體察情形另行奏明辦理

摘錄赴粵經過各關絲劖稅則

太平關

絨線絲線每百劖各稅銀三兩一錢四分二厘 湖絲每百劖稅銀一兩四錢三分二厘 絲綿蠶繭絲吐每百劖各稅銀七錢二分四厘 黃草絲每百劖絨片每百塊各稅銀三錢六分四厘

贛關

湖絲顏色絲線每百劖各稅銀九錢一分九厘一毫 湖絲正稅銀至一兩者東關內免二錢西關內免一錢入城不免 草黃絲每百劖稅銀四錢五分九厘六毫

北新關

中絲每百劖稅銀八錢五分七厘六毫每百兩稅銀五分三厘六毫 虫絲每百劖稅銀六錢八分 生絲線每十劖稅銀一錢四分七厘二毫 土絲每百劖稅銀六錢四分每百兩稅銀四分

CIRCULAR No. 706 (SECOND SERIES).

Chinese Imperial Post: inaugurated by Imperial Decree.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 9th April 1896.

SIR,

An Edict assenting to the Yamén's proposal to introduce a Government postal system was issued on the 20th March and communicated to me officially a few days later. This postal idea, as you know, has long occupied the attention of the Chinese authorities—the suggestion to establish an Imperial Post on Western lines having been made by myself so far back as June 1861, when I first came to Peking;* but differences of opinion at the capital and in the provinces, and changes from time to time not only in the occupants of the official posts most concerned, but in the earlier and later views of those officials themselves, have combined to discourage effort and delay action till now. Government has, however, at last taken the matter seriously, and the Decree just received creates an Imperial Post for all China and confides its management to myself. Notwithstanding the fact that the sanction is both definitive and Imperial, a very modest beginning will still be made, and the system will be both introduced quietly and developed slowly; but while procedure will be so planned as to avoid friction in respect of whatever might hurt deserving peoples' livelihoods by unnecessary interference with existing institutions or embarrass and occasion difficulties for officials and governments, it is confidently expected that some future day will see the Imperial Post functioning widely and fully appreciated, the people finding in it and its developments an everyday convenience and the Government a useful servant and, in this populous, industrious, and letter-loving country, a perennial source of revenue. I append an English version of the regulations laid before the Emperor in the Yamén's Memorial—necessarily brief to invite perusal, and yet presenting a sufficiently comprehensive scheme to warrant sanction; they are but the outline, so to speak, of a programme yet to be filled in, and they and this Circular will of course be supplemented by detailed rules and followed up by fuller explanations and instructions later on.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

* *Vide* footnote, vol. i, p. 401.

ENCLOSURE.

CHINESE IMPERIAL POST.

PREAMBLE.—The first regulations to guide the introduction and procedure of the Imperial Post need be neither numerous nor complicated, for the simpler they are the easier will it be for the public to understand and for the staff to give effect to them; later on they can be extended and added to as the times may demand and circumstances require. They naturally fall under four categories and are hereunder arranged accordingly, viz.:—

- A.—Between Treaty Ports in China.
 - B.—Between Treaty Ports and inland places in China.
 - C.—Between Treaty Ports in China and Foreign countries.
 - D.—Authority, general and special.
-

*A.—BETWEEN TREATY PORTS IN CHINA.**a. POST OFFICES.*

- 1°. The Customs Postal Department at each Treaty Port is hereby constituted and will henceforth function as an Imperial Post Office.

The ports or places where such Imperial Post Offices exist will be styled Postal or Union Stations, and where they do not exist non-Postal or non-Union places.

- 2°. The Imperial Post Office at each Treaty Port will be controlled by the Commissioner of Customs as before and in communication with the Superintendent.

- 3°. The Inspectorate Postal Department at Peking is hereby constituted and will henceforth function as the Imperial General Post Office; the Imperial Post Offices elsewhere are subordinated to it, and the Inspector General will report to the Tsungli Yamén.

- 4°. The Treaty Port Shanghai is the centre through which pass mails sent to and from north and south, east and west, and postal work will be heavier and more important there than elsewhere; the staff for the Shanghai Imperial Post Office will therefore be specially selected, but will function as at other ports, under the Commissioner in communication with the Superintendent.
- 5°. The Imperial Post Offices will one and all receive their instructions from and report to the Inspector General through the Statistical Secretary, who will henceforth, in addition, be styled Postal Secretary and superintend postal work generally.
- 6°. The Customs Postal Departments at Peking, Tientsin, Newchwang, Chefoo, Chungking, Ichang, Shasi, Hankow, Kiukiang, Wuhu, Chinkiang, Shanghai, Soochow, Hangchow, Ningpo, Wenchow, Foochow, Amoy, Swatow, Canton, Kiungchow, Pakhoi, Mengtsz, and Lungchow are hereby constituted and will henceforth be styled Imperial Post Offices.
- 7°. When the Imperial Post Offices at the ports and places set forth in Regulation 6° are fully organised and equipped, additional Offices will be opened at places in their vicinity; for instance, in the Tientsin district, at Tangku and Taku and, following the railway and telegraph, at the stations along the lines; in the Shanghai district, at Woosung; in the Ningpo district, at Chinhai; in the Foochow district, at the Pagoda Anchorage; in the Canton district, at Whampoa; in the Shasi district, at Lukikow; in the Kiukiang district, at Wusueh and Hukow; in the Wuhu district, at Anking and Tatung; in the Chinkiang district, at Nanking. The Commissioners, in communication with the Superintendents, will open these and other Offices and appoint the necessary staff, etc.
- 8°, 9°, etc. Whatever other regulations are required or added in this connexion will follow here.

B. MAIIS.

- 1°. Mail matter will consist of letters, postcards, commercial papers, and printed papers.

- 2°. Mail matter received, transmitted, and delivered will consist of closed mails, *i.e.*, packages of mail matter, and separate covers, *i.e.*, individual letters, etc.
- 3°. Mail matter received will consist of closed mails and separate covers. Closed mails received will be mails arriving from other Offices either to be forwarded in their original packages as received or to be opened and either distributed locally or repacked and sent on to one or more destinations. Separate covers received will be either for distribution locally or for transmission in closed mails to other places. As regards manner and time of transmitting, repacking, distributing, etc., etc., etc., each Office will arrange locally in accordance with the instructions of the head Office and acquaint the public with the same for its guidance.
- 4°. Mail matter sent out from any Office will consist either of the separate covers, etc., it distributes locally according to their individual addresses or of the closed mails it makes up or receives made up for transmission to other places. If addressed to Treaty Ports, closed mails will be forwarded by the steamers that ply between them, and if addressed to inland or non-Union places, will be entrusted to Native posting establishments for transmission. Each Office will attend to the arrangements to be made locally in accordance with instructions from the head Office and will issue whatever notifications may be necessary for public guidance.
- 5°. Every package of closed mail matter is to be accompanied by a letter bill detailing its contents, and receiving Offices must verify such contents and letter bills and send back receipts to the despatching Offices.
- 6°, 7°, etc. Whatever additional regulations are required in this connexion will be added here.

γ. POSTAGE.

- 1°. Seeing that there are three sets of circumstances to be dealt with and three kinds of mail matter to be handled, there will therefore be three rates of postage, viz., International, Coast, and Inland.

- 2°. The International rate of postage will accord with and be the same as that which has been established and confirmed by the provisions of the Universal Postal Union Convention (*vide* Convention, Arts. V and VI).

N.B.—For mail matter from or to a Chinese non-Union place passing through an Imperial Post Office the Inland postage is payable in addition—by the sender if from and by the addressee if to such non-Union place,—and this Inland rate is for the present to be fixed by the Native posting establishments concerned.

- 3°. The Coast rate of postage for mail matter posted at
and to be delivered from an Imperial Post Office will
be as follows, viz.:—

Postcards, each	1 cent.
Letters, up to $\frac{1}{4}$ oz.	2 "
" " $\frac{1}{2}$ "	4 "
" " 1 "	8 "
Newspapers, Chinese, each	1 "
Foreign, "	2 "
Commercial papers, books, etc., per 2 oz.	2 "

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- 5°. The Inland rate of postage is for the present the amount fixed and to be fixed by the Native posting establishments themselves for forwarding mail matter from and to Chinese non-Union places. Such establishments are to report their rates to the neighbouring Imperial Post Office for publication.

- 6°. Postage stamps will be provided for International and Coast mail matter of values and descriptions to be notified later on.
- 7°. All mail matter deposited for transmission at the Imperial Post Offices must be prepaid by Chinese Imperial postage stamps duly affixed.
- 8°. Postage stamps will be found for sale at each Imperial Post Office and at such other places in the locality as the postal authorities entrust them to.
- 9°. Fabrication of postage stamps and the use of forged or illegal stamps will be punished in the same way as illegal coinage and use of forged or illegal coin.
- 10°, 11°, etc. Whatever additional regulations are required in this connexion will be added here.

δ. MONEY ORDERS.

- 1°. In addition to working ordinary mail matter, Post Offices elsewhere issue money orders within fixed limits and at fixed rates for the convenience of the public. The Imperial Post Offices will now arrange for the introduction of the same system, so that any person who desires to send any sum of money not exceeding one hundred taels from one Union Station to another will be able to do so on paying in the amount to be remitted; the receiving Station will issue a corresponding money order, and on its presentation at the Station thereon indicated the amount will be there issued. Detailed rules will be published later on.
- 2°, 3°, etc. Whatever additional regulations are required in this connexion will be added here.

ε. PARCELS.

- 1°. In addition to ordinary mail matter, Post Offices elsewhere transmit small parcels for the public. The Imperial Post Offices will introduce a similar parcel post system later on, and rules regarding general procedure, parcel tariff, etc., etc., etc., will then be published.
- 2°, 3°, etc. Whatever additional regulations are required in this connexion will be added here.

ζ. SPECIAL.

- 1°. Mail matter collected by Native posting establishments for despatch from, to, or through Union Stations must be delivered to the Imperial Post Office in sealed packages for transmission as closed mails, and must not be placed direct on any vessel. All such Native mail matter will be charged Coast postage by the Imperial Post Offices, and the packages must not exceed certain weights and sizes to be published later on. The Inland postage will be collected by the Native posting establishments in their own way.
- 2°. Closed mails thus received from Native posting establishments will be delivered to their agents by the Imperial Post Offices at the Stations they are addressed to.
- 3°. Native posting establishments now open at Union Stations must register themselves at the Imperial Post Office there and take out Certificates of registration, but are not required to pay any fee for so doing. In the event of the closing of any such registered establishment the fact is to be reported to the Imperial Post Office and the Certificate surrendered.
- 4°, 5°, etc. Whatever additional regulations are required in this connexion will be added here.

η. PENALTIES.

- 1°. Postal Officers are forbidden to tamper with mail matter or give any information to anybody concerning it. In addition to whatever penalties the internal discipline of the Imperial Post may fix for such cases, any infraction of the rule will subject the offender to whatever other punishments national law prescribes for such offence.
- 2°. Registered Native posting establishments excepted, all others—traders, private persons, etc., etc., etc.—are forbidden to collect, carry, or distribute such letters, papers, and mail matter as ought to go through the post. Any violation of this rule will entail a fine of fifty taels for each cover concerned.

3°. Owners, officers, and crews of vessels, as also passengers departing from or arriving at Postal Stations, are forbidden to carry anything of the nature of mail matter other than what has been placed on board by the Imperial Post Office—always excepting such open letters as individuals themselves carry for personal delivery, of the nature of introductions, recommendations, instructions, authorisations, etc., etc., etc., as also letters from the firm the vessel belongs to or sent through that firm and having reference to the ship or her cargo, etc., etc., etc. Any violation of this rule entails as penalty a fine of five hundred taels.

4°, 5°, etc. Whatever additional regulations are required in this connexion will be added here.

θ. ACCOUNTS.

1°. Every Imperial Post Office is to send its accounts monthly to the Postal Secretary, and he, in turn, will send on a quarterly statement to the Inspector General, by whom the Tsungli Yamén will annually be furnished with a grand total account for the year.

2°, 3°, etc. Whatever additional regulations are required in this connexion will be added here.

ι. STATISTICS.

1°. Statistics concerning mail matter—quantities, categories, directions, etc., etc., etc.—are to be prepared by each Imperial Post Office and on Union forms, as prescribed by the Postal Union convention (*vide* IV and XVII Arts. Convention 23, 24 Detailed Regulations).

2°, 3°, etc. Whatever additional regulations are required in this connexion will be added here.

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1°. During the winter months of each year when the northern Treaty Ports are closed by ice, the conveyance of mails between the Union Stations Peking,

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2°, 3°, etc. Whatever additional regulations are required in this connexion will be added here.

κ. WINTER SERVICE.

1°. During the winter months of each year when the northern Treaty Ports are closed by ice, the conveyance of mails between the Union Stations Peking,

Newchwang, Tientsin, Chefoo, and Chinkiang will be conducted by overland couriers, and the Offices concerned will each season acquaint the public with the special regulations for the service of the season and the special overland tariff.

2°, 3°, etc. Whatever additional regulations are required in this connexion will be added here.

λ. MISCELLANEOUS.

1°. For the present the Imperial Post Office at Chungking will take charge of non-closed mail matter only. Local Native posting establishments will themselves forward their closed mails for further transmission to Ichang.

2°. For the present the Imperial Post Offices at Mengtsz and Lungchow will not transmit closed mails for Native posting establishments.

3°. At the Yangtze Stages—Lukikow, Wusueh, Hukow, Anking, Tatung—and Nanking the Imperial Post Offices will be under the management of Officers appointed by the Commissioners concerned, in communication with the Superintendents. The Native posting establishments there functioning are to deliver their closed mails departing to, and receive their closed mails arriving from, the Imperial Post Office, and are not themselves to deliver them direct to or receive them direct from passing vessels.

4°, 5°, etc. Whatever additional regulations are required in this connexion will be added here.

μ. INSTRUCTIONS.

1°. Formal and fully detailed instructions will be issued for the guidance of Postal Officers, etc., in the performance of the duties arising out of the work here outlined; in the meantime the same procedure is to be followed as obtained while the Offices were simply Customs letter-forwarding establishments.

2°, 3°, etc. Whatever additional regulations are required in this connexion will be added here.

B.—BETWEEN TREATY PORTS AND INLAND PLACES IN CHINA.

- 1°. Between Union Stations and non-Union places—that is, between places at which the Imperial Post Offices are established and those at which there are only Native posting establishments—the conveyance of mail matter shall continue to be conducted by the Native posting establishments and at Inland rates which they themselves are to fix and which do not concern the Imperial Post Offices.
 - 2°. Native posting establishments doing business at Union Stations—that is, at places where there are Imperial Post Offices—must register at and take out Certificates of registration from the Imperial Post Office—such registration and Certificates to be free,—and in the event of closing are to report the fact and surrender the Certificates.
 - 3°. Closed mails delivered to any Imperial Post Office for transmission by duly registered Native posting establishments will be forwarded to the Imperial Post Office concerned, for delivery, as addressed, to the Native posting establishment there registered.
- N.B.*—Such mail matter to pay Coast postage (*vide A, 3. Special, 1°*).
- 4°. Covers received at any Imperial Post Office, whether from another Office or from abroad, and addressed for transmission to any inland or non-Union place will be handed to a duly registered Native posting establishment for transmission, and will be required before delivery to the addressee to pay the Inland rate, *i.e.*, additional postage to the transmitting agency.
 - 5°, 6°, etc. Whatever additional regulations are required in this connexion will be added here.

C.—BETWEEN TREATY PORTS IN CHINA AND FOREIGN COUNTRIES.

- 1°. Whenever mail matter is sent by Imperial Post Offices to Union countries abroad, it will be dealt with according to Union rules once adhesion to the Universal Postal Union shall have been formally and finally declared.

- 2°. Mail matter from abroad arriving at any Union Station—Shanghai for the present excepted—must be handed to the Imperial Post Office there for delivery and distribution. Whatever covers are addressed to inland or non-Union places will be passed on to duly registered Native posting establishments for transmission, and the Inland postage will be collected by those establishments from the addressees in accordance with their own practice and at their own rates before or on delivery.
- 3°. Imperial Post Offices at ports and places from which vessels do not clear for Foreign countries will forward mail matter for abroad to the ports whence such vessels do clear, and will be guided in their charges by Union rates and regulations.
- 4°, 5°, etc. Whatever additional regulations are required in this connexion will be added here.

D.—AUTHORITY, GENERAL AND SPECIAL.

- 1°. Having been made the subject of a Memorial to the Throne, the regulations above set forth under four headings, to guide the introduction and procedure of the Imperial Post, have been sanctioned by Imperial Decree, and authority has likewise been given to make such erasures and additions, changes and emendations, as may be called for from time to time by experience, development, and circumstances.
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CIRCULAR No. 707 (SECOND SERIES).

Postal: China joins the Union in a limited manner.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 17th April 1896.

SIR,

1.—In continuation of Circular No. 706:—

Postal:

I now append the French version of the Yamén's despatch to the Swiss Federal Council concerning the admission of China to the Universal Postal Union.

2.—You will note that, while joining the Union, China by this communication does so for the present in only a limited manner: intention of eventual adhesion is formally declared and recorded, but that adhesion is not to take full effect until the Imperial Post Offices at the Treaty Ports are in good working order. Meanwhile, however, China undertakes to receive for distribution and distribute without further charge mail matter arriving from Union countries and delivered to the Imperial Post Offices for that purpose, from the 1st January 1897, and the Swiss Government—by whose postal administration the *International Bureau of the Universal Postal Union* is conducted and superintended—is requested to notify all the countries of the Union.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE.

TSUNGLI YAMÉN TO SWISS GOVERNMENT:
CHINA WILL ENTER POSTAL UNION.

PÉKIN, le avril 1896.

MESSIEURS,

Les Ministres des Affaires Étrangères de Chine ont l'honneur d'informer le haut Conseil Fédéral Suisse qu'un Décret Impérial vient d'ordonner l'établissement d'un Service des Postes, devant au

début fonctionner à Pékin et dans les ports ouverts au commerce étranger, puis se développer à mesure que les circonstances le permettront. Ayant eu connaissance de l'existence de l'Union Postale, de sa grande utilité, et de la manière admirable dont elle est administrée par le Gouvernement Suisse, son délégué, et considérant que toutes les Puissances avec lesquelles la Chine a conclu des Traités sont membres de cette Union, et que l'adhésion de la Chine à l'Union ne peut être que pour l'avantage général, les Ministres des Affaires Étrangères viennent, en conséquence, notifier au haut Conseil Fédéral Suisse l'intention du Gouvernement Chinois d'établir un Service des Postes et, ultérieurement, de faire partie de l'Union Postale; mais comme le Service des Postes Impériales est une création nouvelle et que son organisation demandera un temps plus ou moins long, la date, à laquelle la Chine se propose de donner son adhésion formelle et d'accepter les devoirs et responsabilités qui y incombent, ne peut être fixée que postérieurement, après la constatation du bon fonctionnement de ce Service. En attendant, le Tsoungli Yamen, c'est-à-dire les Ministres des Affaires Étrangères, désirent faire connaître par la présente l'intention de la Chine de s'associer à l'Union Postale et déclarent pour l'information du haut Conseil Fédéral et des membres de l'Union qu'à partir du 1^{er} janvier 1897 la correspondance provenant des pays, membres de l'Union, pourra, à son arrivée à Pékin, Newchwang, Tientsin, Chefoo, Chungking, Ichang, Shasi, Hankow, Kiukiang, Wuhu, Chinkiang, Shanghai, Soochow, Hangchow, Ningpo, Wenchow, Foochow, Amoy, Swatow, Canton, Hoihow (Kiungchow), Pakhoi, Lungchow et Mengtsz, être reçue, transmise et distribuée par les bureaux des Postes Impériales dans ces points, exempte de tous frais postaux supplémentaires.

A mesure de l'établissement de bureaux additionnels et du développement du Service postal, avis sera, de temps en temps, donné pour l'information de tous. Le Service des Postes Impériales est, au début, attaché au Service des Douanes Maritimes Impériales et placé sous la direction de l'Inspecteur Général des Douanes; son délégué en Europe pour toutes questions postales est le Commissaire des Douanes Monsieur J. D. Campbell, résidant à Londres, auquel on devra s'adresser pour toutes questions de détails ou renseignements nécessaires.

Veuillez agréer, Messieurs, l'assurance de notre plus haute considération.

Au

CONSEIL FÉDÉRAL DE LA CONFÉDÉRATION SUISSE, À BERNE.

CIRCULAR No. 709 (SECOND SERIES).

Postal: enclosing Chinese version of regulations and Yamén Memorial; previous action recorded.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 30th April 1896.

SIR,

1.—In continuation of my Circulars Nos. 706 and 707:

Postal:

I now append the Chinese version of the regulations issued in Circular 706 and the Memorial in which the Yamén submitted them to the Emperor.

2.—Private postal establishments have existed and prospered and official couriers have functioned usefully in this country for centuries, and therefore the postal idea is neither new nor original; but the comparison of their procedure and its results with the successful working of national Post Offices by other Governments has naturally convinced every inquirer how much better the public are served by the latter and what an important addition to the revenues of the State must follow the introduction and full development of Western postal methods. A very proper desire on the part of Chinese officials not to engage in a business competition with the people in every city and province who make a livelihood out of carrying letters, etc., and an equally proper unwillingness to assume responsibilities towards other Powers until able to fulfil them, have united to embitter discussion and postpone decision; and although inaugurated with the full support of the Government, the Imperial Post cannot be expected to answer even moderate expectations, whether as a public convenience or as a revenue-yielding measure, so long as those adjuncts are wanting which make success possible elsewhere, namely, good roads with rapid and reliable communication. During the three dozen years it has been maturing many Yamén Ministers, several Viceroys and Governors, some representatives abroad, and various Customs officials have had occasion to handle the project, and it has more than once been on the point of inception, more especially in the year 1876, when both a national post and a Government mint on Western lines were excluded by a conspiracy of silence, so to speak, from the Chefoo Convention.* This long

* In 1876, while negotiations for the Chefoo Convention were in progress, the Tsungli Yamén authorised Hart to notify the British Minister, Sir Thomas Wade, that the Government was prepared to sanction the establishing of a national post office, if such could be regarded as coming within the scope of the Convention. Sir Thomas declined to insert any clause bearing on the subject in the Convention as he considered that the matter concerned China only (*vide* British Parliamentary Papers; China No. 3 (1877), p. 147). The Tsungli Yamén at that time wanted treaty support to enable them to carry these innovations of Post and Mint against *literati* and other conservatives. Wade, however, thwarted the project, as he was not in favour of more power being placed in the hands of the Inspector General.

delay has naturally made room for other complications and embarrassments, but some compensation may perhaps be found in the thought that the offspring of Native appreciation will be a healthier national growth and more generally welcome than the issue of a distasteful negotiation. We have now done with the past and its discouraging uncertainties, and if we are beginning a future for which various difficulties are in store, time and tide are in our favour and we need fear neither failure nor disaster, but, on the contrary, look for stability and growth, with patience for support and prudence for guide.

3.—Before concluding this Circular it is only fitting that I should mention the names of two Commissioners, Mr. Kopsch* and Mr. Detring,† and place it on record that what there has been of success in the working of the experiment the Customs have kept alive the last 30 years is mainly due to courier arrangements and office details initiated or superintended by the latter, and that to the former, for inquiries made when deputed to travel on postal business some years ago and for reports, suggestions, and Chinese versions of various postal rules and regulations, the Imperial Post of the future will be largely indebted. Nor should I omit to add the name and acknowledge the services of a very helpful auxiliary, the Ningpo Office Writer Mr. Li Kuei,‡ now occupying a territorial post which does him much honour in Chehkiang. To all three recognition and thanks are due for the good work they have done.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

*H. C. J. Kopsch (British) joined the Service in January 1862 as one of H. N. Lay's recruits. He was appointed 4th Class Clerk in January 1863, and rose to be Deputy Commissioner in October 1867 and Commissioner in June 1868. During his career of 38 years in China he served as Commissioner at Chinkiang, Tainan, Shanghai, Newchwang, Kiukiang, Pakhoi, Ningpo, and Tamsui. From the 1st April 1891 to the 1st July 1897 he was Statistical Secretary, and during his last year in this post he acted also as the first Postal Secretary. In the latter capacity he was all for expansion, rapid development, and full incorporation in the Postal Union, a policy which, if allowed, would have speedily brought about disaster. He resigned in January 1900. He held Civil Rank of the 3rd Class, 1st Class of the 3rd Division of the Double Dragon, and was Chevalier of the Order of Francis Joseph. In 1903 he wrote a pamphlet on Bimetallism which attracted some attention at the time.

† *Vide* footnote, vol. i, p. 402.

‡ Li Kuei (李圭), a native of Kiangsu, was born on the 23rd November 1842 at Chiang-ning-hsien (江甯縣). He joined the Customs Service on the 1st June 1865 at Ningpo as Writer, and remained attached to that port and in that capacity till his virtual resignation on the 1st June 1893, when he was granted indefinite leave in order that he might proceed to Hangchow preparatory to entering upon his duties as Chih-chou for Hai-ning. He was deputed to accompany the commission from China appointed to attend the Philadelphia Centennial Exhibition in 1876, and on his return in January 1877 was given a year's leave to enable him to write a book on his travels.

光緒二十二年二月初七日本衙門謹

奏爲遵

旨議辦郵政請由海關現設郵遞推廣並與各國聯會以便商民而收利權恭摺仰祈
聖鑒事竊臣衙門准署南洋大臣張之洞咨鈔擬請設立郵政請

飭議章程一片光緒二十一年十二月初三日欽奉電傳

諭旨郵政一節業經總署籌議粗有頭緒矣欽此欽遵仰見

聖主周恤商旅通志類情之至意查原奏內稱泰西各國郵政重同鐵路特設大臣綜理取資甚微獲利甚
鉅權有統一商民並利近來英法美德日本在上海及各口設局實背萬國通例曾經前南洋大臣曾
國荃據道員薛福成委員李圭稅務司葛顯禮等往復條議咨由總理衙門飭總稅務司赫德詳議謂
此舉裕國便民爲辦得到之事至稅關所辦郵遞因與國家所設體制不同故推廣每多窒礙現復與
葛顯禮面加籌議知其情形熟悉各關稅務司熟諳辦法者當亦不乏請

飭總理衙門轉飭赫德妥議章程開辦卽推行沿江沿海各省及內地水陸各路務令各國將所設信局全
撤並與各國聯會彼此傳遞文函等語臣等查光緒二年間赫德因議滇案請設送信官局爲郵政發
端之始經臣衙門函商北洋大臣李鴻章於四年間覆稱擬開設京城天津烟台牛莊上海五處略仿
泰西郵政辦法交赫德管理嗣因各國紛紛在上海暨各口設立郵局慮佔華民生計九年間值德國
使臣巴蘭德來請派員赴會十一年曾國荃咨稱州同李圭條陳郵政利益各節並據甯海關稅務司

葛顯禮申稱香港英監督有願將上海英局改歸華關自辦之語經臣衙門先後飭據江海關道總稅務司籌議咨行南北洋大臣查核十六年三月劄行赫德以所擬辦法既於民局無損卽就通商各口推廣辦理擬俟辦有規模再行請

旨定設此該大臣張之洞所稱各稅關試辦郵遞之權與也臣等復查甯海江海各關道來稟每謂稅關郵局未經奏定外人得以藉口十八年冬赫德亦以數年來創辦艱難若再不奏請設立官郵政局恐將另生枝節十九年五月迭接李鴻章劉坤一咨據江海關道勦緝架稟稱上海英美工部局現議增設各口信局異日中國再議推廣必更維艱各等語是原奏所稱體制不同推廣每多窒礙誠爲洞見癥結之論至各國通行歲收鉅帑一節考泰西郵政自乾隆初年普國始議代民經理統以大臣位齊卿貳各國以爲上下交便仿而效之光緒十九年葛顯禮呈送萬國郵政條例聯約者六十餘國大端以先購圖記紙粘貼信面送局以抵信資其費每封口信重五錢者取銀四分道遠酌加其取資旣微又有定期而無遣拆百貨騰跌萬里起居隨時徑達至有事時並可查禁敵國私函誠如原奏所稱權有統一爲利商利民卽以利國之要政也又查十八年以來美國一國郵局清單一歲所收銀圓至六十四兆二十萬九千四百九十五元之多張之洞所舉英國收數當中銀三千四千萬兩尙係約略之辭利乍鐵路誠爲不虛且西國郵政與電局相輔以火車輪船爲遞送近年法國設立公司輪船十艘統名曰信船遇口停泊信包未到不得開梘其鄭重如此中國工商旅居新舊金山檀香山新加坡檳榔嶼古巴秘魯者不下數百萬人據李圭稟稱該工等有一紙家書十年不達者緣郵會有扣阻無約

國文函之例也中國郵政若行卽以獲資置備輪船出洋藉遞信以流通商貨其挽回利權所關尤鉅臣等博訪周諮知爲當務之急爰於十九年劄飭赫德詳加討論是否確於小民生計無礙上年六月至十二月復與該總稅務司面商屢屢先後據其遞到四項章程計四十四款臣等詳加披閱大致釐然自應及時開辦相應請

旨敕下臣衙門轉飭總稅務司赫德專司其事仍由臣衙門總其成畧如各口新關規制卽照赫德現擬章程定期開辦應製單紙亦由赫德一手經理遇有應行酌改增添之處隨時呈由臣衙門核定期於有利無弊至赫德原呈內稱萬國聯約郵政公會係在瑞士國應備照會寄由出使大臣轉交該國執政大臣爲入會之據自可援萬國通例轉告各國將在華所設信局一律撤回按咸豐八年俄約光緒十二年法約本載明兩國公文信件互相遞送中國旣經入會開局各國當無從藉口以上所議如蒙

俞允卽由臣衙門欽遵分別咨照劄飭辦理俟辦有頭緒卽推行內地水陸各路尅期興辦一面咨行沿江沿海及內地各直省將軍督撫知照屆期卽將簡要辦法飭地方州縣曉諭商民咸知利便凡有民局仍舊開設不奪小民之利並准赴官局報明領單照章幫同遞送期與各電局相爲表裏其江海輪船及將來鐵路所通處所應如何交寄文信由該總稅務司與各該局員會商辦理官郵政局歲入暨開支款目由總稅務司按結申報臣衙門彙核奏報所有遵議推廣海關郵遞開設官局並與各國聯會各緣由理合專摺具陳赫德所擬章程條款另具清單恭呈

御覽伏乞

皇上聖鑒訓示謹

奉

硃批依議欽此

謹將總稅務司赫德所議開辦郵政章程敬繕清單恭呈

御覽

郵政開創之初訂立章程無須過繁甚細但宜大概酌訂分晰門類俾外人易於知曉並使在事員役得所遵循俟行之既熟體察情形再爲因時制宜酌立詳章分歸各類登記奉行所有中國開辦郵政擬訂之章宜分四大類以清眉目通商各口往來寄遞一也通商口岸往來內地寄遞二也通商口岸往來外國寄遞三也開辦郵政總章四也茲將擬訂之章開列於左

郵政開辦章程

一通商口岸互相往來寄遞

一通商口岸往來內地寄遞

一通商口岸往來外國寄遞

一郵政總章

一通商各口岸互相往來寄遞

郵局處所

一各新關已設之寄信局現擬改爲郵政局凡設有郵政局之處應謂爲聯約處所其未設有郵政局之處應謂爲不聯約處所

二通商各口郵政局仍歸稅務司等管理照他項關務會同監督商辦

三除通商各口設立外局尚有京都總稅務司署中寄信局應改爲郵政總局管轄各口郵局凡一切事宜轉呈總理衙門核辦

四上海通商口岸爲中國寄遞適中之區分赴南北暨入長江並往外海較爲事繁任重應特派員役辦理仍歸稅務司會同監督管轄

五上海已設有造冊處稅務司一員擬委兼管郵政事宜各口分局均應報由兼管郵政稅務司轉呈總稅務司核辦

六現將京都天津牛莊烟台重慶宜昌沙市漢口九江蕪湖鎮江上海蘇州杭州甯波溫州福州廈門汕頭廣州瓊州北海蒙自龍州等處所設之寄信局統作爲郵政局

七以上各處現開設之郵政局俟辦有端倪即在附近處所隨設分局即如天津之塘沽大沽並鐵路電

線沿途各站上海之吳淞甯波之鎮海福州之羅星塔廣州之黃浦沙市之陸谿口九江之武穴湖口
蕪湖之安慶大通鎮江之南京等處所有各該處分局應由該稅務司會同監督派人管理
九八等款俟嗣後有同類應載事宜卽添註於此

寄送信件

一信件之類分爲封口信及明信片與貿易冊並刊印各件共四項

二各局收發之件宜分兩項一爲總包一爲零件

三此局收到彼局所交之總包有應原包轉送者有應開包就近分投者尙有轉寄之件須復行裝成總
包另寄此外又有本處交局之零件亦須分別辦理各局轉送分投暨復封等事以及何時可收何時
須發均須遵照總局所示辦理並在附近示告衆人知曉

四各局所發之件有應將零件在本處分投者有應自作總包與收到總包轉寄他處者若寄送通商口
岸卽用往來通商口岸之輪船若寄送內地卽用已設之民局代遞各局均須自行就近酌擬辦法仍
聽總局之指示遵行並示告衆人知曉

五各局所發總包須隨有開錄之清單由接收之局查對單包相符卽將收條字據送交原局
六等款俟嗣後有同類應載事宜卽添註於此

徵收信資

一 寄送信件既分口岸內地外海三項其信資亦當分晰爲三一爲岸資一爲內資一爲外資

二 往來外國之信件應取信資若干須照萬國郵政聯約卽信會條例第五第六兩款所定之外資辦理
若外國信件送到本局轉寄外國其內地運送之資應由收信之人付給若由不聯約之處將
信件送到本局轉寄外國其內地運送之資應由交信之人付給所有民局

運送之資卽內聽民局自行酌訂收取

三 通商口岸聯約處所往來信件之信資本有自定之權所擬之資資卽岸列後

明信片每張應收洋銀一分封口信每件計重	二錢五分
洋	錢
華	兩
每張應收洋銀一分貿易冊並刊印各件計重二兩應收洋銀二分	以下應收洋銀四分餘以此類推新聞紙

洋 地運送之內資應由交信之人付給若至聯約他處後尚欲送赴不聯約之處將信件送
地運送之內資應由收信之人付給所有民局運送之內資聽其自行酌訂收取

四 凡往來外國暨通商各口之信件在郵局挂號與否均聽自便如挂號應另納號資掣取收單其往來
外國信件應按聯約條例第五第六第七等款辦理其往來通商各口信件應按岸資之例辦理若欲
收信人之回單則須於另納號資外加倍付給

五 凡往來內地不聯約各處之信件其內資多寡應由民局自行酌定一面報明附近郵政局曉諭衆知
六 郵政局須製造信票以便粘貼信面作爲寄送外國暨通商各口之信資俟分定岸資外資各信票之
式樣再行宣示衆知

七 凡將信件交付郵政局寄送必須於信面上粘貼郵政局之信票作爲信資

八 信票係在各處郵政局並郵政局託售之鋪店等處均可購買

九 偽造信票應按偽造銀錢票據之罪懲辦

十 一 等款俟嗣後有同類應載事宜卽添註於此

匯寄銀鈔

一 各國郵局於寄送信件外亦代爲匯寄銀鈔以期便利其准匯寄之款立有定額其匯費亦應有定數
中國開辦郵政局亦應照辦以便商民現擬如有人欲將銀鈔自此聯約處所送交彼聯約處所其數
不得過一百兩以外即可代爲匯送按照所定匯費掣取匯單寄往此項詳細章程須俟隨後酌訂宣
示

二 等款俟嗣後有同類應載事宜卽添註於此

寄送包裹

一各國郵局於寄送信件外現時亦代爲寄送包裹等項中國郵政局開辦有頭緒後亦擬一律代爲寄送須俟隨後將包裹之尺寸輕重與運送之規矩費用等項酌定明晰再爲宣示

二 等款俟嗣後有同類應載事宜卽添註於此

專款

一凡民局之信件途經通商口岸交輪船寄送者均須由該局將信件封固裝成總包交由郵政局轉寄不得逕交輪船寄送並應按往來通商口岸之章完納岸資至其輕重大小隨後酌定由各該郵政局曉諭衆知所有在內地往來之內資由該民局自行酌定收取

二郵政局接運民局之封固總包應寄交書明處所之同行民局查收取回收單備查

三凡民局開設聯約處所應赴郵政局挂號領取執據爲憑無須另納規費倘該民局領有執據後不願復行承辦此項事件應先赴郵政局呈明將執據繳銷

四 等款俟嗣後有同類應載事宜卽添註於此

示禁

一凡郵政局之員役等若有私行拆動信封及傳揚洩漏等事除照局中定章罰辦外猶須按其本國律例治罪

二凡有郵政局之處除挂号之民局外所有商民人等不得擅自代寄信件違者每件罰銀五十兩

三輪船進出通商各口除承寄郵政局所交之信件外所有行主船主水手搭客等俱不准攜帶郵政局應寄之信函等件惟露寄之字紙如薦書暨辦事之隨身單據等類與本船之本行本船本貨各情之書件等項不在其內違者每次罰銀五百兩

四等款俟嗣後有同類應載事宜卽添註於此

帳目

一各郵政局應將進出款目按月具報造冊處管理郵政稅務司按結轉報總稅務司查核俟每屆年底

由總稅務司彙報總理衙門鑒查其具報樣式隨後酌定

二等款俟嗣後有同類應載事宜卽添註於此

冊帳

一凡郵政局應將信件各類往來若干隨時登記冊簿其冊簿式樣應照聯約條例第四第十七款暨第

二十三與二十四條詳章辦理

三等款俟嗣後有同類應載事宜卽添註於此

冬季封河

一凡值冬季封河之時北方各處之郵政局如北京天津牛莊烟台至鎮江收發信件來往須由陸路遞送應由各該郵政局將陸路遞寄之章隨時宣示衆知

二 等款俟嗣後有同類應載事宜卽添註於此

雜款

一 重慶一處之郵政局暫時祇寄零件信函不代寄總包如民局欲將信包轉寄他處卽須自己送赴宜
昌交彼處郵政局代遞

二 蒙自龍州之郵政局亦不代寄總包暫時祇寄零件信函

三 長江六處如陸谿口武穴湖口安慶大通等處以及南京之郵政局係由稅務司會同監督派人管理
各該處民局信件總包亦須由郵政局轉交輪船代寄或將輪船寄來信件總包轉交民局查收

四 等款俟嗣後有同類應載事宜卽添註於此

示諭

一 郵政局開創之初暫照各關現辦寄信章程辦理俟開辦就緒再爲體察情形將以上章程所載各事
復行明晰示諭各局員役遵行

二 等款俟嗣後有同類應載事宜卽添註於此

一 通商口岸往來內地寄遞

一 凡由聯約處所與不聯約處所往來寄送信件或係民局將信件交由郵政局轉寄抑或郵政局將信
件交由民局轉寄其內地遞寄之信資應由民局照舊自定自取與郵政局無涉

二凡民局開在設有郵政局聯約處所應赴郵政局挂號領取執據爲憑無須另納挂號規費倘該民局
領有執據後不願復行承辦應先赴郵政局呈明將執據繳銷

三凡民局將封固之總包交郵政局代寄該郵政局應照所書寫寄交他處之郵政局轉交彼處之挂號
同行民局查收

四凡郵政局接到別局或外海送來之零件信函寄赴不聯約處所者均應交付挂號之民局承寄該民
局應向接收信件之人收取內地運送之資

五六等款俟嗣後有同類應載事宜卽添註於此

一通商口岸往來外國寄遞

一凡郵政局將信件寄送聯約各國者一切條規自應入會後俱照萬國聯約條例辦理

二凡外海寄來之信件必須交由本口郵政局轉交應收各人不得自行另交轉送惟上海一處暫時不
在此例若有須寄往內地不聯約處所投遞者卽由郵政局交給挂號之民局轉寄其內地運送之資

方可由民局向收信之人按其自定條規收取

三凡郵政局若在無船開往外國之處須將信件送交有船之處轉寄其規費一切悉照信會條例辦理

四五等款俟嗣後有同類應載事宜卽添註於此

一、開辦郵政總章

一現經

奏明將以上各項作爲開辦章程嗣後隨時體察情形因時制宜增添更改均可隨時添入當經奉旨准行照辦

以上所擬四項章程足爲開創郵政嗣後應增應減再當隨時隨勢詳細擬議仍一面

奏明遵行爲要

全日奉

硃批覽欽此

CIRCULAR No. 712 (SECOND SERIES).

Remuneration for outside work: Customs employés may not receive, without I.G.'s permission.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 25th May 1896.

SIR,

I have to instruct you to call the attention of the Staff, In-door and Out-door, in both Revenue and Marine Departments, to this rule:—

Without written permission from the Inspector General no one drawing Customs pay is at liberty to receive either remuneration or reward for work done or services rendered; any infraction of this rule will entail dismissal and such other action as the circumstances require.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 724 (SECOND SERIES).

Removal of wrecks: law to govern, proposed by I.G.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 27th June 1896.

SIR,

1.—I forward, enclosed herewith, for your archives copies of certain correspondence which has passed between the Yamén and myself with regard to the measures to be taken to remove wrecks constituting either dangers or obstructions to navigation.

2.—The procedure I have advocated is embodied in the three following rules:—

(1°.) Whenever any vessel is sunk, stranded, or abandoned in any river or harbour of China, or in or near the approaches thereto, or in or near the usual track of vessels along the coast of China, it shall rest with the Commissioner of Customs of the nearest port to decide whether or no the wreck is, or is likely to become, an obstruction or danger to navigation.

- (2°.) If the Commissioner of Customs decides that the wreck is either an obstruction or a danger to navigation, he shall at once take possession of vessel and cargo, and shall notify the owners (*a.*) that they will be allowed to carry on salvage operations on giving a legal guarantee that they will, at their own expense, completely remove the wreck within a limit of time to be fixed by the Commissioner of Customs, and will bear all expenses of marking and lighting the wreck incurred by the Harbour Master until removal is accomplished; and (*b.*) that failing the production of such a guarantee within three days of notice received from the Commissioner, the Customs will proceed to remove the wreck, keeping possession of all material and cargo salved.
- (3°.) If the Customs removes the wreck, the cargo and material salved shall be sold by the Commissioner, and the proceeds of sale shall be devoted to repayment of the expenses of marking and of removing the wreck. If there is any surplus after all expenses have been paid, it shall be handed over to the owners; and if the proceeds of sale are not sufficient to cover the expenses of marking and of removing the wreck, the owners shall be required to pay the deficiency, and the claim shall be enforced by suit, if necessary.

These rules are to constitute the law of China, the lord of the soil, and being such there seems no reason why it should not be acquiesced in by all Powers having commercial dealings with China.*

3.—This correspondence is now issued simply for your information. When the Yamén has communicated its decision on the proposal made, that decision will be issued in a separate Circular for your guidance.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* These rules received the approval of President Yüan Shih-k'ai in June 1915 (I.G. Cir. No. 2384) and were confirmed by the Government in October 1929 as constituting the law of China on the subject (I.G. Cir. No. 3998); *vide also* I.G. Cir. No. 4683.

ENCLOSURE.

總理衙門劄行總稅務司

爲劄行事光緒二十一年五月十八日准美國田大臣照稱吳淞口之攔江沙於上海通商有碍該沙地方近年沉有飛馬船一隻現又有瑞典名哪阿之船亦沉於飛馬船所沉之處以致該處之流沙愈淤愈多不將該處之沙疎通於各國人商務之事實爲不能體恤請卽轉飭上海道將沙處有危險之沉船設法起出等因查中國海口爲外國商船沉擋積淤致碍輪駛各船往來若不速籌起出殊形不便至起船辦法及一切費用應由何處籌備除已札飭上海道設法辦理外相應鈔錄田大臣照會札行總稅務司查照卽行妥議辦法中復本衙門以憑酌核可也須至札者附鈔件 光緒貳拾壹年閏伍月貳拾玖日

總字第壹千玖百捌拾伍號

照錄美國田使照會
爲照會事本大臣及

各國大臣茲因進吳淞口之攔江沙於上海通商有碍該沙地方近年沉有飛馬船一隻現又有瑞典名哪阿之船亦沉於飛馬船所沉之處卽飛馬水道地方在吃水十八尺餘之船有碍駛行以致該處之流沙愈淤愈多又於各行船均爲有碍經上海商務董事請稅務司將該沉船立即起出免碍水道稅務司未辦復稟由各國駐上海領事官照會關道請除去該處於商船人命均有關碍之沉船該關道謂無法辦理是以各領事稟呈各國駐京大臣請爲轉請

貴衙門設法起出該處沉船免致壞及通商口岸等因

各國大臣不能不思及該處係於天下通商與中國商務均爲緊要自應請貴衙門卽爲設法辦理茲將吳淞攔江沙情形僅略言之一千八百九十二年十一月初八日有飛馬船行至攔江沙之處被杭州船碰沉茲不敍及其錯係在何船所最要者總須保護極大通商之口以便各國通商往來該飛馬船沉後水道卽行更變因變遷水道又新立有行船之章本年西四月十二日瑞典之哪阿船在新改之水路迎面遇一名西安之船哪阿船柁不能靈活卽被潮流至前沉飛馬船處沉沒現在該處有沉船兩隻阻塞水路不便來往行船有人論此案爲西安船之故應由西安船賠交起船之費本大臣等不必論其錯歸誰惟此起船之費總須出於有錯之船在遍天下各國及中國最要者總須先行保護上海口岸使各商船往來無碍然後方可論及何錯何船應賠起船之費緣上海地方係與亞細亞東方太平洋相對在天下通商大口中係爲第九大埠該口所收通商之稅計有中國各口所收稅數之半中國若於上海地方加以保護來往商船使商務日臻興盛上海將爲東方極大之口卽係使中國日臻興盛也茲僅惜此數千或數萬之銀不將吳淞攔江沙處疎通於各國人商務之事實爲不能體恤本大臣等故請

貴王大臣查照希卽咨行轉飭上海道卽將該沙處有危險之沉船起出以便商船往來無碍可也須至照會者

總稅務司申呈 總理衙門

爲申呈事竊前奉光緒二十一年閏五月二十九日

釣劄內開准美國田大臣照稱吳淞口之擋江沙於上海通商有碍該沙地方近年沈有飛馬船一隻現又有瑞典名哪阿之船亦沉於飛馬船所沈之處以致該處之流沙愈淤愈多不將該處之沙疎通於各國人商務之事實爲不能體恤請卽轉飭上海道將沙處有危險之沉船設法起出等因查中國海口爲外國商船沉擋積淤致礙輪駢各船往來若不速籌起出殊形不便至起船辦法及一切費用應由何處籌備除已札飭上海道設法辦理外相應鈔錄田大臣照會札行總稅務司查照卽行妥議辦法申復本衙門以憑酌核等因奉此 總稅務司查中國海面淺水之處歷來往往有沉溺之破船耽延起除致與船隻往來行使大有妨礙最關緊要者莫若上海一帶之吳淞等處若非國家有通行一定之章未易辦理近來沉船之事層見疊出試舉最要數處臚陳之溯於光緒十八年四月間有德國北京輪船在上海左近之白節山海面被招商局之富順輪船碰沉停滯水中數月之久於往來南方之船隻大有危險當由海關安設燈浮等件標記以示警戒十月之久需費甚鉅旋經設法轟除計費銀一萬二千餘兩之譜又於十八年九月間有英國飛馬輪船在吳淞口內擋江沙地方被英國杭州輪船碰沉停滯水中二載妨礙船隻駛行雖經海關安設燈船標記而腦威國之拏拉即哪輪船於二十一年三月間駛抵該處尙與水中之破船相碰亦致沉溺是該二船重疊沉於一處拏拉加於飛馬之上以致狹隘之途於船隻倍難駛去歲下半年由海關始將該二船轟除計費銀七千餘兩又於二十二年三月十八日有英國安和

輪船在吳淞口內擋江沙地方被英國牛莊輪船碰沉截阻往來之衝途致各船均須向東由新關之水道名曰飛馬水道行駛須俟將安和沉船起除始能仍由舊路以上飛馬拏拉安和三船幾係同沉於一處故於往來之船隻危險極重誠恐亦遭撞溺之虞所論各節顯見須有國家定準之章程暨妥協之辦法立將妨礙他船之沉船起除若非國家定有此項妥善之章則不能令該沉船之業主用費起除又不能由海關自行起除令該沉船業主補還費用且該沉船之業主暨該國之領事官若有不服則海關亦不能自行用費起除泰西各國於此項事端均有定章如遇船隻沉溺阻礙他船往來之路指明應歸何人起除暨如何辦理之法伏以各國所定之章大同小異而英國爲商船最盛之國其船隻沉溺事所恆有特以中國宜奉英國之章爲楷模核訂沉船起除之章程爲妥茲擬章程三條係仿照英國之章比擬酌訂申呈

貴衙門查核作爲國家之定章通行曉示遵照辦理其章列後

一 凡船隻或沉溺或擋淺或因別故致船主暨水手等離開其船或在河內或在港口抑在出入港口之水道及海面船隻來往之衝衢應由附近之關稅務司查勘酌訂該沉船是否與他船行駛或當時或將來有所妨碍

一 若稅務司酌訂該沉船實與他船行駛有碍則立即將該船並貨物一併扣拏隨通知該船業主若該業主出具切實保結註明情願按稅務司酌度情事所定期限自行用費將沉船起除並未起除之前亦須用費

安置警船之浮標等件等語方准按照辦理打撈貨物若該業主自通知之日起限三日不具切結即由海關自行將沉船起除所有船料暨貨物等件俱由海關存留

一、該沉船若由海關用費起除則打撈之料貨等件即由關拍賣將所得之價銀補償起除之經費暨安設警船之標記等項費用如有盈餘即將所餘之數付還業主倘有不敷即令業主出資補足其數若該業主不服即可據情控告上憲

以上章程如此若係中國船隻自易照辦至外國船隻可由

貴衙門照會

各國駐京大臣言明該章係中國國家通行定准之律章凡有中外各國船隻若在中國海面沉溺均應一體遵照辦理各該國似可允從惟允否此項章程務宜作速訂定俾通行遵辦庶免沉船妨礙各船來往而人命船隻貨物或受損害之慮自日見減少其裨益中外通商實非淺鮮矣理合備文申請

貴衙門鑒查施行可也須至申呈者光緒貳拾貳年肆月貳拾柒日

CIRCULAR No. 730 (SECOND SERIES).

Products of Chinese factories to pay 10 per cent. *ad valorem* Duty.

Outward Transit: Chinkiang procedure extended to Chinese.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 15th July 1896.

SIR,

I append copies of a Yamén despatch and its two enclosures, viz.:—

- (a.) Memorial proposing to levy a 10 *per cent. ad valorem* Duty on all things produced in Chinese manufactories before they leave the factory, the said products to be thereafter free from all charges, whether conveyed inland or coastwise or exported abroad;* and
- (b.) Memorial proposing to free the Chinkiang Transit Outwards system to Chinese merchants and extend the same to all ports.†

The despatch itself states that an Imperial Edict of the 1st July approved of both proposals and decreed their execution. In separate Circulars you will receive further instructions in this connexion.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* When this Memorial was issued, negotiations for the Sino-Japanese Treaty of Commerce and Navigation of 1896 were in progress, and the Japanese negotiators were pressing for the privilege of duty-free treatment of factory products manufactured in China. The Memorial was designed to counteract this.

† This measure had been proposed by Hart to the Yamén as far back as March 1872. The Yamén had then accepted it, but on the advice of Wen Hsiang effect was not given then to the proposal out of deference to the financial necessities of the provinces.

ENCLOSURE.

總理衙門劄行總稅務司

爲劄行事本衙門於光緒二十二年五月二十一日具奏機器製造貨物酌定稅則一摺又附奏土貨報單應准華商請領一片本日奉

硃批依議欽此除咨行南洋大臣查照外相應恭錄

諭旨抄錄原奏劄行總稅務司欽遵辦理可也須至劄者粘抄光緒貳拾貳年伍月貳拾肆日

謹

總字第貳千伍拾肆號

奏爲酌定機器製造貨物稅餉以重

國課而保利權恭摺仰祈

聖鑒事竊查通商各口機器製造貨物南洋之紡織線絲北洋之葡萄釀酒疊經南北洋大臣奏請止完出口正稅或請寬免數年稅釐無非損上益下冀拓商務之意其時並無洋商製造明文原可從權辦理自馬關立約後各國洋商均可製造土貨爲歷來條約所不載自應統籌公平辦法以杜漏卮而免藉口現日本商人已在上海購地設廠各國洋商亦紛紛設廠轉瞬通商口內機廠林立百貨闐溢旣享製造之利益應守完稅之責成此等創辦之事只可酌定稅章且無歧輕歧重之別庶易遵守溯查洋商販運洋貨進口大率每值百兩徵收正稅五兩運入內地再交子口稅二兩五錢洋商請領三聯單

入內地採買土貨完納出口正稅外再納子口半稅卽准裝運出口是洋商販運貨物無論出口進口雖均以一正稅一子稅爲斷而於土貨未入洋商手之先洋貨旣入華商手之後均須完納釐金以補稅課之不足况製造貨物則船腳運費保險人工均省成本較輕獲利彌厚臣等公同商酌除各省土貨應於出產處所完納落地稅釐由各該省督撫自行籌辦外其機器製造之貨不論華商洋商均於離廠之先仿照洋貨進口例徵收值百抽五之正稅再加徵一倍以抵內地釐金統計每值百兩徵銀十兩此後無論運往何處概免抽釐以稅課之所贏補釐金之所絀於

國課尙無出入當此度支奇絀因應繁難非侈亡羊補牢之謀聊寓借賓定主之意華商食毛踐土應知籌畫維艱洋商貨物暢行宜以從同爲願如蒙

欵允臣等卽咨行南北洋大臣轉飭各海關監督一體遵照辦理所有機器製造貨物酌定稅章緣由理合恭摺具陳伏乞

皇上聖鑒訓示遵行謹

奏

再臣衙門據總稅務司赫德呈稱通商以來凡貨物出入內地或完釐金或完子口稅洋貨入內地完納子口稅領有稅單者卽免完沿途釐金此華洋各商一律辦理之法土貨出內地領有三聯報單者沿途免納釐金祇須抵口完納子口稅出口回國此則洋商獨有之利益華商不能照辦於是常有華商假託洋商名號販運

士貨希圖免釐該貨並不運送外國以致正經貿易與各省釐捐兩有妨礙欲杜此項弊端惟有准華商洋商一律請領三聯報單置買土貨運口流弊既可杜絕稅課亦可暢旺開具節略呈請核辦查其節略所關係請按照鎮江關現行章程凡商人請領三聯報單應具切結若限內貨未到口罰繳正稅六倍若貨已抵口即將正稅三倍暫存如該貨實運外國將所存之出口正稅與子口半稅照章扣收其餘發還該貨若不運出外國卽將所存之數全行入官計除出口正稅復進口半稅由關留收外其餘倍半之數轉送釐局抵留各等語臣等查洋商請領報單採買土貨原應限內出口回國是以此項報單只准洋商請領華商不得比照辦理乃近來洋商採買土貨並不概運出口華商希圖免釐又往往假名洋商冒領報單洋商亦樂於包庇以坐分其利詐僞百出莫可窮詰該稅司所呈各節自係爲盤頓稅項杜絕流弊起見臣等再三商榷與其辦理兩歧徒滋影射何如改歸一律以昭大公擬卽照該稅司所引鎮江關章程推行各關一體照辦華商請領報單免納內地釐金仍完子稅况所買土貨未必概運出洋則多收倍半之稅留抵釐金亦尙有盈無絀似於國課商情兩有裨益如蒙

愈允卽由臣等札飭總稅務司及咨行南北洋大臣轉飭各海關監督定期開辦理合附片具陳伏乞

聖鑒訓示謹

奏

CIRCULAR No. 735 (SECOND SERIES).

**Transit Outwards for Chinese: treble Duty deposited,
how to be dealt with.**

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 29th July 1896.

SIR,

1.—In my Circular No. 730 you were supplied with the Memorial and Decree extending the Transit Outwards privilege to Chinese according to the Chinkiang procedure; that is to say, Natives who desire to purchase produce in the interior for Foreign export may now take out Transit documents and bring down produce from any inland place to any Treaty port, just as Foreigners do, and without paying tax of any kind—whether Likin, Duty, or other—from place to port, and on arrival have only an ordinary Transit Due and an Export Duty to pay before shipping the same to a Foreign country.

2.—In accordance, however, with the Chinkiang procedure, when Transit Outwards documents are wanted applicants must deposit a bond for six times the Duty if produce purchased inland and travelling under those documents does not reach port within six months, and on arrival of said produce at barrier nearest port are to deposit three times the Duty at the Customs: if the produce goes abroad, one Duty and a half will be returned, one Duty being passed on to the credit of the Export Duties account and the other half Duty to that of the Transit Dues account; if the produce does not go abroad, no return is to be made from the three Duties deposited, but while one Duty is to be carried to the Export Duty account and a half Duty to the Coast Trade Duties account, the remainder, *i.e.*, an amount equal to a full and a half Duty, is to be held to the order of the provincial authorities as a make-up for Likin, etc., from which Transit documents exempt produce between place and port.*

3.—It is to be hoped that this attempt to place Chinese and Foreign merchants on the same footing in Transit matters will be attended with improvements in business procedure, and that Natives will neither have differential treatment to complain of nor be forced or tempted to make use of unscrupulous Foreigners to pass their goods.

4.—In order that uniformity may be secured I enclose form for notification in this connexion.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

* For detailed account of the Chinkiang procedure, *vide* V.—Office Series: No. 38, "Memorandum on Transit Outwards at Chinkiang, 1890," Shanghai, 1892.

ENCLOSURE.

○○關稅務司爲出示曉諭事照得遵奉

總理各國事務衙門奏准新章凡華商赴內地採買土貨運回海口准在各海關照洋商一體請領三聯報單以便所運之貨沿途免納各項稅釐該商於請領報單時應在海關出具切結註明限六箇月

若貨未到口卽罰繳正稅六倍若於限內其貨運至末後子口應報關呈驗由關將原具之保結發還

註銷復令將正稅三倍暫存如該貨於六箇月之內實運外國卽將所存之數內照章扣收出口正稅

與子口半稅其餘發還該貨若不於六箇月內運出外國卽將所存之數全不發還爲此示仰華商遵

悉特示

光緒

年

月

日

CIRCULAR No. 750 (SECOND SERIES).

Customs Allowance: increased to *Tls.* 1,968,000; contributions by each port; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 17th November 1896.

SIR,

1.—Circulars No. 4 of 1866, No. 15 of 1875, and Nos. 419, 421, and 604 of the Second Series:

Customs Allowance:*

informed you of the appropriations authorised by Imperial Edict from time to time for the maintenance of the Service. The annual grant notified in Circular No. 604 was *Hk.Tls.* 1,858,200; but the sum actually received has only been *Hk.Tls.* 1,786,200 since the cession of Formosa. In response to an application presented through the Yamén an Imperial Edict of the 7th November has authorised the grant to be *Hk.Tls.* 1,968,000; and the increase now sanctioned, *Hk.Tls.* 181,800, is to be issued monthly from the 1st October, the beginning of the 145th quarter, by the following offices:—

Newchwang	<i>Tls.</i> 1,000	monthly.
Chungking	„ 3,000	„
Ichang	„ 1,500	„
Chinkiang	„ 2,000	„
Shanghai	„ 2,150	„
Ningpo	„ 2,000	„
Wenchow	„ 500	„
Kiungchow	„ 500	„
Pakhoi	„ 500	„
Mengtsz	„ 2,000	„

2.—The following table, setting forth the total sum to be applied for and received at the ports concerned, will now replace that contained in Circular No. 604:—

PORTS.	ANNUAL GRANT AUTHORISED BY IMPERIAL DECREE.		OFFICE ALLOWANCE TO BE ISSUED MONTHLY BY SUPERINTENDENT.	
	From Customs Revenue.	From Opium Likin.	From Customs Revenue.	From Opium Likin.
Newchwang.....	<i>Hk.Tls.</i> 72,000	<i>Hk.Tls.</i> ..	<i>Hk.Tls.</i> 6,000	<i>Hk.Tls.</i> ..
Tientsin	60,000	12,000	5,000	1,000
Chefoo	60,000	..	5,000	..

* For details of previous and subsequent issues, *vide* footnote to I.G. Cir. No. 604, p. 1.

CHINESE CUSTOMS SERVICE:

PORTS.	ANNUAL GRANT AUTHORISED BY IMPERIAL DECREE.		OFFICE ALLOWANCE TO BE ISSUED MONTHLY BY SUPERINTENDENT.	
	From Customs Revenue.	From Opium Likin.	From Customs Revenue.	From Opium Likin.
	Hk. Tls.	Hk. Tls.	Hk. Tls.	Hk. Tls.
Chungking	36,000	..	3,000	..
Ichang	30,000	..	2,500	..
Hankow	180,000	12,000	15,000	1,000
Kiukiang	96,000	12,000	8,000	1,000
Wuhu	60,000	6,000	5,000	500
Chinkiang	72,000	..	6,000	..
Shanghai	336,000	..	28,000	..
Ningpo	96,000	12,000	8,000	1,000
Wenchow	18,000	..	1,500	..
Foochow	138,000	48,000	11,500	4,000
Amoy	72,000	48,000	6,000	4,000
Swatow	72,000	48,000	6,000	4,000
Canton	168,000	120,000	14,000	10,000
Kowloon .....	..	..	..	..
Lappa .....	..	..	..	..
Kiungchow	30,000	..	2,500	..
Pakhoi	30,000	..	2,500	..
Lungchow .....	..	..	..	..
Mengtsz	24,000	..	2,000	..
Szemao .....	..	..	..	..
TOTAL.. Hk. Tls.	1,650,000	318,000	137,500	26,500
	<u>1,968,000</u>		<u>164,000</u>	

3.—I append copy of my application, together with Yamén's reply enclosing Memorial and Imperial Decree; and I have to instruct the Commissioners at the ten offices that are either to issue increased or to commence to issue monthly amounts to apply for the issue in question from the 1st of October.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

總稅務司申呈 總理衙門

爲申呈事竊通商各關稅務司經費一事前經先後奏准每年撥發關平銀壹百捌拾伍萬捌千貳百兩之數而除臺南淡水兩關經費每年柒萬貳千兩停發外現在各關實發壹百柒拾捌萬陸千貳百兩查西藏前開亞東一關尙未徵收稅課然不能不動用經費且新添蘇州杭州沙市思茅等關均經派有稅務司等前往日後自可逐漸徵收於國課不無補益惟前項奏准經費數目並無此新開之各關在內伏思值此多事支絀之秋本不願請增益需費惟不但有入不敷出不得不請添之故且思各關今年上半年所徵之數較之去年上半年 臺南淡水 不計在內 所徵約多至壹百柒萬兩之譜是以經費略增尙似易准况稅餉增多舊有之關公務隨之較繁辦公人等因之較多又加郵政種種均須費用再四思維祇可請准添撥以資辦公現將擬增經費之數開列於左

山海關舊徵銀每年約肆拾萬兩現徵約伍拾萬兩原撥經費每月伍千兩現擬增至陸千兩

重慶關現在年徵銀約叁拾伍萬兩原未專撥經費現擬每月撥銀叁千兩

宜昌關舊徵銀每年約拾柒萬兩現徵約肆拾柒萬兩原撥經費每月壹千兩擬增至貳千伍百兩

鎮江關舊徵銀每年約柒拾萬兩現徵約壹百肆拾萬兩原撥經費每月肆千兩擬增至陸千兩

江海關舊徵銀每年約伍百叁拾萬兩現徵約陸百貳拾萬兩原撥經費每月貳萬伍千捌百伍拾兩擬增至貳萬捌千兩

浙海關舊徵銀每年約捌拾萬兩現徵約壹百貳拾萬兩原撥經費每月陸千兩擬增至捌千兩

蒙自關現在年徵銀約拾萬兩原未專撥經費現擬就近每月撥銀貳千兩

又甌海瓊海北海三關原未專撥現擬每關每月就近撥銀伍百兩

若照以上核計乃係將年款壹百捌拾伍萬捌千貳百兩奏准之數改爲壹百玖拾陸萬捌千兩此項擬撥之數較現撥之數每月多加壹萬伍千壹百伍拾兩而比較奏准之原數臺灣在內每月止加玖千壹百伍拾兩合每年拾萬玖千捌百兩若按算半年增撥之數不過伍萬肆千餘兩而本年上半年增徵之款已至壹百萬兩故所請增撥爲數尙非甚優除上開十關應請照數增撥外凡各關洋藥釐金所撥之數仍行照舊無所增減其餘十二關由稅項月撥之經費亦皆依舊勿庸增減新開各關之經費即由他關盈餘銀兩轉撥如蒙准行請自一百四十五結即八月二十五日爲始添撥除將各關向撥之數並所擬嗣後撥發之數另繕清單呈

閱外理合備文申請

貴衝門鑒查施行可也須至申呈者附清單一件光緒貳拾貳年捌月拾玖日

京字第叁千壹百肆拾伍號

通商各關向領月撥經費數目清單

東海關	重慶關	宜昌關	漢口關	九江關	蕪湖關	鎮江關	蘇州關	上海關	寧波關	杭州關	溫州關	福州關	廈門關	潮海關	粵海關	九龍關
稅 洋藥釐 金項撥 無伍	稅 洋藥釐 金項撥 參	稅 洋藥釐 金項撥 無肆	稅 洋藥釐 金項撥 無三	稅 洋藥釐 金項撥 無二	稅 洋藥釐 金項撥 無一	稅 洋藥釐 金項撥 壹										
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金撥 無一	金撥 無二	金撥 無三	金撥 無四	金撥 無五	金撥 無六	金撥 無七	金撥 無八	金撥 無九	金撥 無十	金撥 無十一	金撥 無十二	金撥 無十三	金撥 無十四	金撥 無十五	金撥 無十六	

拱北關

由稅項撥無

瓊海關

由稅項撥無

北海關

由稅項撥無

龍州關

由稅項撥無

蒙自關

由稅項撥無

統計由稅

由洋藥釐金撥無

共合一年由稅

由洋藥釐金撥無

共壹百玖拾陸萬捌千兩

總理衙門劄行總稅務司

爲劄行事光緒二十二年十月初三日本衙門會同戶部具奏照案加給各關稅務司經費一摺本日奉
硃批依議欽此相應鈔錄原奏恭錄

硃批札行總稅務司欽遵可也須至劄者粘鈔

光緒貳拾貳年拾月拾貳日

謹

隨京字第叁千壹百肆拾伍號

總字第貳千壹百叁拾號

奏爲各關稅項遞增暨添設洋關擬加稅司經費恭摺仰祈

聖鑒事溯查各關設立稅務司徵收稅鈔於同治二年間歲徵銀六百餘萬兩議給各稅司辦公費銀七十萬二百兩旋於六年添設山海東海等關歲徵銀八百餘萬兩加給經費銀至七十四萬八千二百兩嗣於光緒元年各關稅徵銀一千一百餘萬兩增添經費銀一百九萬八千二百兩續於六年新開口岸增設瓊海北海甌海蕪湖宜昌五關共新舊十九關歲徵銀一千三百餘萬兩加給經費銀一百十五萬八千二百兩復於十四年各關歲徵銀一千五百餘萬兩並添設九龍拱北兩關及購買緝私巡船加給經費銀一百七十三萬八千二百兩又於十九年添設龍州蒙自重慶及朝鮮之漢城各關加給經費銀一百八十五萬八千二百兩歷經總理衙門奏准遵行在案茲據總稅務司赫德呈稱通商各關稅務司經費一事前經先後奏准每年撥發關平銀一百八十五萬八千二百兩之數而除臺南淡水兩關經費每年七萬二千兩停發外現在各關實發一百七十八萬六千二百兩查西藏前開亞東一關尙未徵收稅課然不能不動用經費且新添蘇州杭州沙市思茅等關均經派有稅務司等前往惟前項奏准經費數目並無此新開之關在內且各關今年上半年所徵之數較去年上半年所徵約多至一百七萬兩舊有之關公務較繁辦公人等因之較多又加郵政在在均須費用祇可請准添撥以資辦公應請將年款一百八十五萬八千二百兩奏准之數改爲一百九十六萬八千兩

並開具各關應添經費數目清單請飭各關於光緒二十二年八月二十五日起按月發給申請覈辦前來臣等查總理衙門原議各關收稅逾一千五百萬兩准其加增經費比年以來因收稅逐漸加增迭經奏請照章添給各該關經費均奉

諭旨遵行在案今因收稅加增並添設蘇州杭州沙市思茅等關又加郵政在在均須費用該稅司所請加給經費尙屬實在情形查請撥之數每月加銀九千一百五十兩每年合加銀十萬九千八百兩合前撥共銀一百九十六萬八千兩臣等公同酌核其所請增撥之數尙非無因應如所請照案撥給如蒙

俞允當由總理各國事務衙門分咨南北洋大臣暨劄行各關監督並總稅務司於光緒二十二年八月二十五日如數加撥遵照辦理所有臣等照案酌增各關經費緣由理合恭摺具陳伏乞

皇上聖鑒再此摺係總理衙門主稿會同戶部議奏合併聲明謹

奏

CIRCULAR No. 758 (SECOND SERIES).

Consular Clearance and Customs Grand Chop: distinction between to be kept in mind.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 28th December 1896.

SIR,

In December 1870 Circular No. 11 of that year was written dealing with the exercise of quasi-Consular functions by Chinese authorities and instructing Commissioners how to proceed in that connexion: I recur to the subject at this distance of time to make a remark on ships' Clearances. These documents have come to be somewhat loosely spoken of, and the same expression is employed sometimes to indicate the Customs Clearance or Grand Chop, and sometimes the Consular or Clearance proper—the first of which is simply a revenue form issued by the Customs to certify that all Dues and Duties have been paid and that the Consul is free to return the ships' papers, etc., while the second is a Consular document authorising the vessel to depart and recording the name of the port cleared for. When clearing ships—*i.e.*, making up their Duty accounts, etc.,—the Customs as a matter of fact do generally record the destination and merchants do generally report that destination to the Customs, but it is not a point on which the Customs need necessarily or can effectively insist. The Customs prefer knowing where a ship is going to or arriving from for statistical purposes and also to some extent in connexion with their Tonnage Dues Certificates, and merchants, on their side, prefer giving the same information, to secure the charge of only one Duty on original imports and to procure Duty-paid Certificates, etc., to accompany merchandise re-entering Treaty ports, but the merchant cannot be forced by the Customs to state where his vessel is going to nor can the Customs prevent him from sending her wherever he pleases; if they catch her at a non-Treaty port, they will seize and confiscate her, but as for Foreign ports, etc., she can go where she pleases, and it is no concern of the Customs. At a Consulate the matter, I believe, is somewhat different: a vessel arriving cannot conceal where she comes from, as she is compelled to produce the last Clearance and there is a log book which can be called for, and as to her destination, she must name a place of destination—not necessarily the real one, but—as a place cleared for, to be recorded at the Consulate and to be inscribed on the Consular Clearance. Thus, the Customs neither clear a vessel for, nor force her to go to, any particular place, and, on the other hand, as little do they refuse to

clear her for, or prevent her from going to, any specified port: all that is done by the Customs in connexion with a Consularly-represented vessel's departure is simply to give her a Grand Chop in proof of full payment of Dues and Duties, and it is the Consul who, when returning the ships' papers, etc., issues the Clearance proper. As it is advisable not to lose sight of this distinction, your attention is now called to it, and a copy of this Circular ought to be kept among the instructions for the guidance of your Clearance Desk: we issue *Grand Chops*—we do not issue *Clearances*.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 776 (SECOND SERIES).

Native postal agencies can continue since establishment of I.P.O.
to do all they did before, subject to certain formalities.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 30th March 1897.

SIR,

1.—The complaints which come from various ports to the effect that the Native agencies (民局) have not been treated with proper consideration, and the recommendations that are repeatedly made suggesting the immediate establishment of a money order system and parcel post, have had my attention, but they have been unexpected and have caused unnecessary trouble.

2.—If all that I have planned and written regarding the Native agencies is re-read, it will be seen that—

- (a.) They are virtually to carry on their business as before;
- (b.) That the only change made is that, for recognition, registration at the Imperial Post Office is necessary, and that, for conveyance of interport mails, registered agencies must ship and land them, paying a certain fee and not exceeding a certain weight, through the Imperial Post Office;
- (c.) That they can send parcels either like other people or, as before, as mail matter, except that if sent as mail matter, while any parcel may contain its own letter of advice, parcels and letter mail matter ought to be packed separately;

(d.) That they have not been forbidden to send silver in their parcels

(N.B.—The prohibition existing applies to single covers posted at our Offices, and only to these); and

(e.) That they thus are exactly as they were before, so far as their own business and the work they do for their constituents are concerned, except in the matter of certain additional and necessary formalities—registration, mode of despatching and receiving steamer-carried mails, and transit charge.

3.—As regards parcel post and money order system, it was known from the first that these were planned by me to be taken up later, after experience should have taught us how to handle simple mail matter and time provided us with an adequate staff; and it is now known how much heavier postal work has proved to be than anyone calculated on and how inadequate our strength is. Why there should be such haste to have parcels and post office orders added to work which is already found so heavy, and with a staff which is still overworked and inexperienced, is difficult to understand, unless it be that interest in this new Service creates a desire to perfect it immediately; but even so, zeal must be tempered by discretion, and, as has again and again been pointed out, we must go slowly if we wish to either avoid disaster, secure success, or even live.

4.—My object in now writing is, on the one hand, to remind you that the business of the Native agencies as regards what they do in their own houses and put in their own bags has not been interfered with—they can do all that they did before,—and, on the other, to request that you will rest content with carrying out my instructions as issued, and for the present confine yourself as far as possible to seeing that they are intelligently given effect to and that the Postal Staff becomes better and better acquainted with them and more and more able to work under them. Development will follow in due course, but I do not wish to burden a weak staff with fresh work or trouble you with new responsibilities either too soon or before the Offices are truly able to undertake both: whether this policy will or will not disappoint the public or retard postal development need cause no disquiet.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 777 (SECOND SERIES).

Customs Allowance: port contributions, how finally fixed.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 31st March 1897.

SIR,

1.—The Yamén having yielded to provincial representations which took exception to the partition of the Customs Allowance as notified in Circular No. 750, I have now to instruct you to substitute the following table:—

A. PORTS.	B. Office Allowance: Funds to be issued monthly by Superintendent at Port named.	C. Annual Grant as authorised by Imperial Decree.
	Hk.Tls.	Hk.Tls.
Newchwang.....	6,000	72,000
Tientsin	6,000	72,000
Chefoo	5,000	60,000
Chungking.....	3,000	36,000
Ichang	2,500	30,000
Hankow	16,000	192,000
Kiukiang	9,000	108,000
Wuhu	5,500	66,000
Chinkiang	4,000 a	72,000
Shanghai	32,000 a e	336,000
Ningpo.....	9,000	108,000
Wenchow.....	.. b	18,000
Foochow	17,000 b	186,000
Amoy	10,000	120,000
Swatow	10,000	120,000
Canton	28,000 c d	288,000
Kowloon .....	..	..
Lappa .....	..	..
Kiungchow	500 c	30,000
Pakhoi	500 d	30,000
Lungchow .....	..	..
Mengtsz .....	.. e	24,000
Szemao .....	..	..
TOTAL.....	Hk.Tls.	164,000
		1,968,000

a Hk.Tls. 2,000 on account of Chinkiang quota issued monthly by Shanghai from Customs Revenue.

b Hk.Tls. 1,500 on account of Wenchow quota issued monthly by Foochow from Customs Revenue.

c Hk.Tls. 2,000 on account of Kiungchow quota issued monthly by Canton from Customs Revenue.

d Hk.Tls. 2,000 on account of Pakhoi quota issued monthly by Canton from Customs Revenue.

e Hk.Tls. 2,000 on account of Mengtsz quota issued monthly by Shanghai from Customs Revenue.

2.—You will note that the three divisions in the table are headed *A*, *B*, and *C*. Certain ports under *A*—but not all—are to apply monthly to the local Superintendent for certain sums, viz., the sums set forth under *B*. As regards the *C* division, no action whatever is to be taken: it is simply to serve as a record of amounts which the ports concerned were originally estimated to either require for their support or be able to issue for general use as office allowance, and, in fact, each sum is a port contribution to a general fund rather than an amount allowed for the specific use of that one port.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 802 (SECOND SERIES).

Storm warnings: Sicawei code to be adopted and used.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 30th September 1897.

SIR,

1.—The Director of the Sicawei Observatory, Father Louis Froc,* has drawn up and requested me to adopt a Code of Signals† intended for the transmission of weather warnings by telegraph and for their reproduction at the ports which receive them. The Observatory will send these warnings as required to the Harbour Masters concerned, and the latter are at once to hoist the flags called for. The service such a regular system of weather warnings will render to seafaring people cannot be overestimated, and the

* Father Louis Froc, a native of Brittany, was born in 1860, and after undergoing the thorough training and education demanded by the Jesuit Order, came out to China in 1883 as a missionary. In the following year (1884) he was attached to the Sicawei Observatory, and then began a long career of almost 50 years of devoted service to the causes of humanity and the advancement of scientific knowledge. His researches in meteorology, especially in the nature, causes, and direction of typhoons, made him the acknowledged authority on this subject in the Far East. The great practical value of his studies is to be seen in the weather warnings issued by the Observatory, which he directed for so many years, warnings which have been of inestimable benefit to China coast shipping and seafarers. He retired from active service in August 1931 and returned to France, dying there in October 1932. In recognition of his great services the French Government conferred on him the distinction of Grand Officer of the Legion of Honour. One of the most modest of men, his name is forever linked with that of Sicawei.

† For subsequent developments regarding this Code of Signals, *vide* I.G. Cirs. Nos. 4884 and 4962.

Observatory is entitled to the best thanks of the public in this connexion: it is only to be hoped that owners and masters will appreciate their utility and value.

2.—I now enclose copies of Shanghai despatch No. 5145, Father Frog's letter to myself, and the proposed code in English and French and also a Chinese translation made here. You will note that the Observatory will supply shipping companies with copies of the Code and some instructions for its proper understanding and also its own Chinese version.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE No. 1.

No. 5145.

I.G.

CUSTOM HOUSE,
SHANGHAI, 5th August 1897.

SIR,

I have the honour to forward you herewith a letter addressed to you by the Director of the Sicawei Observatory, bringing to your notice a new Typhoon and Storm Warning Service, and asking you to adopt it for the use of the China coast, enclosing also six copies of the proposed new code.

In recommending this letter to your favourable consideration, I would venture to suggest that, should you approve of the new system, the code be embodied in a Circular for the guidance of the ports concerned.

I have, etc.,

(signed) Ls. ROCHER,
Commissioner of Customs.

To

THE INSPECTOR GENERAL OF CUSTOMS,
PEKING.

ENCLOSURE No. 2.

ZIKawei OBSERVATORY,
1st August 1897.

SIR ROBERT HART, BART., G.C.M.G.,
Inspector General of Customs,
PEKING.

SIR,

I have the honour to send to your address a code of signals drawn up by the Zikawei Observatory. This document was prepared with an aim to facilitate the transmission of all the warnings interesting mariners without, however, overcharging beyond measure the telegraphic lines kindly and generously placed at our disposal by the United Telegraph Companies and the Imperial Chinese Telegraphs.

It would be highly profitable that the same signals be reproduced at the principal ports on the coast of China from which ships of all countries depart to take to sea, and in my opinion it is quite necessary to adopt everywhere a uniform manner of issuing warnings. On this account I take the liberty to propose the adoption of this code at all the seaports, or at least at the most important ones where there are the Imperial Chinese Customs and Telegraphs. The warnings will be forwarded to the Commissioner of Customs, or rather the Harbour Master, by the Telegraph Company, whose co-operation is already secured, and then they will repeat the same information to the shipping by means of flags corresponding to the numbers of the code as telegraphed to them, displayed at a flagstaff easily seen in the whole port. It is not necessary to enlarge upon the great service such a step taken by you would render to navigation. May I add here that this advantage could be secured to mariners at very little cost: semaphores are to be found, I think, at almost every port; the flags used are those of the International Code of Signals, of which every Harbour Master has doubtless a series or two; and the expense of the telegraph is *nil*, as the companies transmit the warnings gratis.

I beg you to kindly take this proposition into consideration, and, if it meets with your approval, to issue a Circular permitting us to inaugurate the use of the code from the 1st January 1898. We undertake to supply to the shipping companies and the ports copies of the code, with some instructions for its proper understanding.

The translation of the code into Chinese is actually in preparation; as soon as it will be printed I shall have the honour to send you some copies.

To avoid all misunderstanding I beg to inform you that the Observatories at Manila, Tokio, and Taihoku (Formosa) adopt our views regarding this code. It has been sent on the 27th November 1896 to the United Telegraph Companies at Shanghai, which immediately forwarded the same to Hongkong; this document despatched to London received the entire approbation of the general direction of the Telegraph Companies; negotiations were then begun by the Telegraph Company with the Hongkong Observatory. Its official reply reached me in May 1897 only under the form of a code drawn up by Dr. Doberck, which is almost an exact copy of our own except a change in the order of the numbers. This remodelling of the figures is about the same to us, but the Observatory demands and continues up to date to demand (1) that Manila must discontinue its typhoon warnings to the Observatories in China; (2) that the whole second part of our code, *i.e.*, gale warnings, be suppressed. As I was thoroughly convinced that the captains leaving Foochow, Amoy, Swatow, and even Hongkong, for Shanghai, Tientsin, or Japan do not wish to be deprived of these warnings during winter, I decided upon printing the Zikawei code without any modification, leaving Hongkong free to accept or reject it. If it accepts, it will undertake the issue of the warnings to the southern ports, Zikawei to those north of the Formosa Channel (including Foochow); if it refuses, the Zikawei Observatory will send the warnings direct to all the ports.

The places where these signals would be most necessary, and those consequently which have reference to my request, are the ports of Newchwang, Tientsin, Chefoo, Woosung, Ningpo, Foochow, Amoy, Swatow, Canton, and Pakhoi. The ships leaving the ports along the Yangtzejiang or the Sikiang will be warned when passing Woosung or Canton.

In the anticipation of a favourable reply, for which I rely upon the interest you have always taken in the question of navigation,

I have, etc.,

(signed) LOUIS FROC, s.j.,

Director.

CIRCULAR No. 803 (SECOND SERIES).

Transit Passes issued to Chinese: * provincial authorities to
secure respect of.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, *6th October 1897.*

SIR,

In continuation of the record of what has been attempted with a view to securing for Chinese merchants the same transit privileges in their own country which Foreigners enjoy, I now append copy of a recent report to and reply from the Yamén, from which you will see that the provincial authorities are being instructed to come to some understanding with the Likin Offices for the proper recognition of transit papers, etc., in the hands of Chinese traders.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* *Vide* I.G. Cir. No. 119, *antea*, vol. i, p. 412, for Transit Passes inwards, and I.G. Cirs. Nos. 730 and 735, *antea*, pp. 77, 81, for Transit Passes outwards.

ENCLOSURE.

總稅務司申呈 總理衙門

爲申呈事竊商人販運貨物出入內地一事曾由總稅務司迭次陳請令華商照洋商一律辦理以期華商貿易與洋商相埒而免下流洋商託名漁利當蒙

貴衙門允行其洋貨入內地早有條約可守土貨出內地有後准之特章可循惟據各口稅務司申稱洋貨入內地華商間有領取稅單前往者而土貨出內地領三聯單者華商迄今並無一人其羣相裹足之故顯然昭著無須繁言而解勢事既屬如此祇得據情呈請

鑒核伏維官場中動輒謂奸商市儈而實則華商均屬勤敏忠厚堪以保護且爲國課所從出實在必不可少之列應如何體恤鼓勵之處理合備文申請

酌奪施行可也須至申呈者光緒貳拾叁年玖月初五日

總理衙門劄行總稅務司

爲劄行事光緒二十三年九月初六日據總稅務司申稱商人販運貨物出入內地一事曾經迭次請令華商照洋商一律辦理以期華商貿易與洋商相埒而免下流洋商託名漁利當蒙允行惟據各口稅務司申稱洋貨入內地華商間有領取稅單前往者而土貨出內地領三聯單者華商迄無一人應如何體恤鼓勵之處請酌奪施行等因前來本衙門現已咨行

南洋大臣轉飭各關道會同各釐局委員妥晰核議應俟聲復到日再行核辦相應札行總稅務司查照可也須

至劄者光緒貳拾叁年玖月拾壹日

CIRCULAR No. 820 (SECOND SERIES).

Likin pledged as security for loan: collection in certain districts entrusted to Customs Service; correspondence concerning published.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 21st April 1898.

SIR,

The exigencies of the Sixteen Million Sterling Loan* recently arranged with the Hongkong and Shanghai Banking Corporation (and the Deutsch-Asiatische Bank) made it necessary for the Chinese Government to pledge certain Likin collections and to confide the collection to this Service, and arrangements are therefore being made to give effect to these important conditions. The management of Likin on both Salt and General Merchandise, in considerable quantity and over a wide area, for so long a time as the loan runs—which is forty-five years,—cannot fail to have a beneficial effect on Chinese financial procedure, and this new departure is therefore both interesting and promising. For your information and for purpose of record I append—

- (a.) Copy of correspondence with the Yamén in this connexion;
- (b.) Copy of instructions respecting the Soochow collectorate (the instructions to the other collectorates are of the same tenor, *mutatis mutandis*); and
- (c.) Copy of a letter from the Hongkong Bank and my reply.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* This loan was raised for the purpose of paying off the final instalments of the indemnity of £1s. 230,000,000 imposed on China after the Sino-Japanese War of 1894–95 (*vide* “China’s Customs Revenue since the Revolution of 1911,” II.—Special Series: No. 41, Customs publications, Shanghai, 1935, pp. 120–125).

ENCLOSURE No. 1.

總理衙門劄行總稅務司

爲劄行事光緒二十四年二月初十日本衙門會同戶部具奏續借英商款訂立合同請

旨遵行一摺本日奉

旨依議欽此相應恭錄

諭旨劄行總稅務司欽遵仿照廣東六廠代徵成案酌擬章程聲復本衙門核定以憑辦理可也須至劄者

光緒貳拾肆年貳月拾壹日

總字第貳千叁百叁拾捌號

總稅務司申覆 總理衙門

爲申覆事奉到本年二月十一日

鈞劄內開光緒二十四年二月初十日本衙門會同戶部具奏續借英商款訂立合同請

旨遵行一摺本日奉

旨依議欽此相應恭錄

諭旨劄行總稅務司欽遵仿照廣東六廠代徵成案酌擬章程聲復本衙門核定以憑辦理等因奉此總稅

務司謹閱

劄文內並未將原奏摺稿抄交且奉

旨依議二字並未將應擬何項章程指明惟總稅務司所存之借款合同一分其第六款內載除以前抵稅所借未還之款仍應先爲償還外全應以中國通商各關之洋稅並後開之各項釐金儘先爲抵償還一蘇州貨釐約八十萬兩一松滬貨釐約一百二十萬兩一九江貨釐約二十萬兩一浙東貨釐約一百萬兩一宜昌鹽釐並加價萬戶沈約一百萬兩一鄂岸鹽釐約五十萬兩一皖岸鹽釐約三十萬兩統計共銀五百萬兩以上七處釐金應即派委總稅務司代徵照廣東六廠辦法等語是此次所奉

諭旨依議竊憶卽係此意則

貴署飭令酌擬章程聲復亦係指此事而言查設立新關以來各關稅務司並未經手此項釐金而總稅務司於各該處之辦法亦難立時熟悉不但酌擬章程且復代徵釐金若總稅務司先未查明該七處之情形並向徵釐金之辦法勢必無從著手其現時應先詢問之端列後

- 一 各總釐局係在何處設立
- 一 各總局中係何員總理曾奉何員所派其屬下係何項人員
- 一 各總局中有何項章程
- 一 各總局之分卡均分設何處
- 一 各該分卡各係何員管理奉何員派委其屬下均係何項人役

一七處各按何項則例抽釐

一光緒二十二年分七處每處各抽釐金若干

一請將該七處釐局各轄境內之地圖繪明貼說交閱

以上七處釐局各項情形諒

戶部有案可查必能立即告知倘

戶部無案可查卽請轉飭各該省地方官速爲查明聲復不得延緩由

貴衙門劄行總稅務司知悉再英德銀行等恐有待總稅務司代徵開辦方肯交款之議是以所請

貴衙門將以上情形速爲示覆並將原奏摺稿抄交查閱之處實爲至要須至申呈者光緒貳拾肆年貳月拾貳日

京字第叁千肆百陸拾捌號

總理衙門劄行總稅務司

德商款訂立合同一摺奉

爲劄行事光緒二十四年二月十二日接准申稱本月十一日奉劄開初十日本衙門會同戶部具奏續借英

旨依議欽此恭錄劄行總稅務司欽遵仿照廣東六廠代徵成案酌擬章程聲復以憑核定辦理等因奉此總稅司接閱劄文內並未將原奏摺稿交應擬何項章程亦未指明其款內所載應以通商各關之洋稅並後開之

各項釐金儘先抵償計蘇州松滬九江浙東貨釐宜昌鄂岸皖岸鹽釐共七處應即委稅司代徵查設立新關以來並未經手此項釐金此項釐金情形亦未熟悉諒戶部有案可查請速爲轉行查明示復並將摺稿鈔交是爲至要等因前來本衙門當已片行戶部查明速復除俟復到日再行詳達外茲將原奏摺稿先行鈔送相應劄行總稅務司查照可也須至劄者光緒貳拾肆年貳月拾肆日

總字第貳千叁百肆拾號

謹

奏爲續借英德商款訂立合同請

旨遵行恭摺仰祈

聖鑒事竊查光緒二十二年二月間訂借英德商款一千六百萬鎊約合庫平銀一萬萬兩奏蒙

允准在案嗣經陸續提付日本賠款及威海軍費七千七百五十九萬餘兩加以訂購船砲等款僅餘銀三百數十

萬兩而日本賠款尙欠七千二百五十萬兩現亦無從籌措祇可仍借商款然不先指定償款則借款仍歸無

著臣等通盤籌畫擬將蘇州貨釐淞滬貨釐九江貨釐浙東貨釐宜昌鹽釐鄂岸鹽釐皖岸鹽釐等項酌照廣

東六廠辦法劄派總稅務司赫德代徵以便按期撥付本息不致遲誤此項貨釐鹽釐每年約徵銀五百萬兩

抵償借款益堅洋商之信當將此意面告赫德令向英德銀行商辦經赫德與該行往復商論訂明續借英金一千六百萬鎊仍合庫平銀一萬萬兩開具草合同呈送前來臣等查合同所開周息四釐五毫八三折扣四十五年還清每四百鎊用費一鎊雖較前次英德借款折扣稍重然前款周息五釐三十六年還清現款周息四釐五毫四十五年還清每年少還本息十三萬一千七百二十餘鎊亦可稍舒財力其餘各款與前次合同無甚參差似可照此定議謹抄錄合同底稿恭呈

御覽臣等卽一面照案飭令總辦章京戶部司員與該銀行董事畫押訂明如期交款一面劄行總稅務司並咨行江蘇江西浙江湖北安徽等省督撫欽遵辦理所有續借英德商款緣由理合恭摺具陳伏乞
皇上聖鑒訓示再此摺係總理各國事務衙門主稿會同戶部具奏合併陳明謹

奏

隨總字第貳千叁百肆拾號

總理衙門劄行總稅務司

爲劄行事光緒二十四年二月十九日准

戶部覆稱查釐金始於咸豐初年就地籌餉因軍務倥偬隨收隨支各省向不報部嗣雖將每年數目籠統造

報而各項章程詳細條例仍未能一一奏咨就其中有案可稽者大約總局則設立省城各府城分卡則設立市鎮或水陸要區管理人員總局則派遣府大員分卡則派州縣佐貳其下有司事巡丁人等征收例章或值百抽五或值百抽二或按引抽收或按斤加價或進口先繳四成落地再繳六成或上卡抽釐下卡驗票一收一驗不再重征光緒二十二年七處各抽釐若干浙江僅開總數浙東難以畫分然就各處通盤合計多寡牽算足敷五百萬之數如有不敷本部自應另籌補足如有盈餘即解還各該省備用至七處釐局轄境蘇州則轄蘇常鎮三府屬松滬則轄松太兩府州屬浙東則轄甯紹台溫處五府屬九江則轄本府屬宜昌萬戶沱則在湖北上游爲川鹽入楚要路鄂岸則專指湖北漢口皖岸則專指安徽大通惟各省向來辦法未將地圖繪明無憑貼說送閱第查七處貨釐鹽釐已奏明照廣東六廠辦法劄派總稅務司代徵本部已由四百里飛咨各督撫遵照在案該總稅務司自可派員就近會同地方官將各該處釐金章程局卡地段詳加考訂切實履勘定期交接照案代徵一面由本部行知該省俟總稅務司派人前往時將向來一切辦法詳細告知等因前來相應劄行總稅務司查照辦理可也須至劄者光緒貳拾肆年貳月貳拾壹日

總稅務司申覆 總理衙門

爲申覆事奉到本年二月二十一日

鈞劄內開光緒二十四年二月十九日准

戶部覆稱查釐金始於咸豐初年就地籌餉因軍務倥偬隨收隨支各省向不報部嗣雖將每年數目籠統造報而各項章程詳細條例仍未能一一奏咨就其中有案可稽者大約總局則設立省城各府城分卡則設立市鎮或水陸要區管理人員總局則派道府大員分卡則派州縣佐貳其下有司事巡丁人等徵收例章或值百抽五或值百抽二或按引抽收或按斤加價或進口先繳四成落地再繳六成或上卡抽釐下卡驗票一收一驗不再重徵光緒二十二年七處各抽釐若干浙江僅開總數浙東難以畫分然就各處通盤合計多寡牽算足敷五百萬之數如有不敷本部自應另籌補足如有盈餘卽解還各該省備用至七處釐局轄境蘇州則轄蘇常鎮三府屬淞滬則轄松太兩府州屬浙東則轄甯紹台溫處五府屬九江則轄本府屬宜昌萬戶沱則在湖北上游爲川鹽入楚要路鄂岸則專指湖北漢口皖岸則專指安徽大通惟各省向來辦法未將地圖繪明無憑貼說送閱第查七處貨釐鹽釐已奏明照廣東六廠辦法劄派總稅務司代徵本部已由四百里飛咨各督撫遵照在案該總稅務司自可派員就近會同地方官將各該處釐金章程局卡地段詳加考訂切實履

勘定期交接照案代徵一面由本部行知該省俟總稅務司派人前往時將向來一切辦法詳細告知等因前來相應劄行總稅務司查照辦理可也等因奉此伏查借貸洋款以資需要此係出於不得已之事而洋稅年徵二千餘萬之鉅款尙屬不敷抵償勢不得不指他項爲抵俾得按期了事若借某國國款必致有允其派員經理指抵各事之類若借商款則自行派稅務司管理抵押之項雖權柄不致旁落然此舉與歷來辦法不同致不免大招物議惟如此辦理可以了結要事雖有先事可料之不便然與不能了結要事出有難於逆料之枝節兩事相衡似較甚善試一深思瞭若指掌卽如將釐金交總稅務司代徵一事一則將地方官向辦之事今忽不歸管轄一則將總稅務司未辦之事今須改歸管理交代接管必致不易且應交代之百貨釐金多在通商口岸左右而租界附近地方何處宜設釐局何處不宜設局皆係常與各國辯論之事誠如

貴署李中堂所云若總稅務司於此項地方不抽釐金則不敷付還本利之款若於此項地方抽釐則恐各國紛紛辯阻不以爲然情事如此進退彼此兩難左支右绌互有得失之不便任重力薄自恐弗勝惟旣係奉

旨飭辦之事則彼面必能欽遵交代和衷共濟此面亦必盡力接辦無虞掣肘不致與官事民事有損不致與大局有礙實爲總稅務司現所企望者也至派人前往一層查宜昌鹽釐應由宜昌關稅務司稽查由特派之副稅務

司專爲經理鄂岸鹽釐應由江漢關稅務司稽查由特派之副稅務司專爲經理皖岸鹽釐應由蕪湖關稅務司稽查由特派之副稅務司駐劄大通專爲經理蘇州松滬等處貨釐應由蘇州關稅務司稽查由特派之副稅務司專爲經理浙東貨釐應由杭州關稅務司稽查由特派之副稅務司專爲經理九江貨釐應由九江關稅務司稽查由特派之副稅務司專爲經理至各處應設之分卡及各處各卡應定之章程以及現在之釐局員役或留或去各要端自可陸續訂辦隨時呈報至定期交接照案代徵一節不但其事之詳細尙未深悉且需人甚多一時難於選派惟借款合同定期交銀必須指抵之釐現仍接收不可中止是以各局員不得此時擅離務須俟總稅務司陸續查明應否派人接手該局員等再定行止倘徵有盈餘除酌開經費外自應解還各該省備用現奉前因理合先將入手大概情形備文中請

鑒查俟嗣後再將各處應如何辦理之詳細陸續分別呈明一切可也須至申呈者光緒貳拾肆年貳月貳拾叁日

京字第叁千肆百捌拾號

總稅務司申呈 總理衙門

爲申呈事竊維七處貨釐鹽釐奏派總稅務司代徵一事曾以宜昌鄂岸皖岸之鹽釐應由宜昌江漢蕪湖等

關之稅務司稽查蘇州松滬等處及浙東九江之貨釐應由蘇州杭州九江等關之稅務司稽查並皆由特派之副稅務司專爲經理已於本年二月二十三日申呈在案查宜昌鹽釐現定選派雙龍三等第三寶星代理宜昌關稅務司三等幫辦巴爾英國人升爲宜昌關額外副稅務司專爲經理一切漢口鄂岸鹽釐選派蘇州關三等幫辦盧力飛義國人升爲江漢關額外副稅務司專爲經理一切蕪湖皖岸鹽釐選派總稅務司署中三等幫辦吳樂福德國人升爲蕪湖關額外副稅務司專爲經理一切九江貨釐選派四品銜粵海關署副稅務司頭等幫辦紀默理英國人升爲九江關額外副稅務司專爲經理一切蘇州松滬等處貨釐選派總稅務司署中署襄辦漢文副稅務司三等幫辦梅爾士英國人升爲蘇州關額外副稅務司專爲經理一切浙東貨釐選派四品銜九龍關署副稅務司頭等幫辦孟家美英國人升爲杭州關額外副稅務司專爲經理一切所有代徵七處貨釐鹽釐派委稅務司稽查並派定副稅務司專爲經理緣由理合備文申請

貴衙門鑒查並祈咨行經管各官憲知照以便各副稅務司等抵各該處時會商一切以期無誤要公是爲至要須至申呈者光緒戊拾肆年春月拾陸日

總稅務司申呈 總理衙門

爲申呈事竊查英德借款奏定七處釐金歸總稅務司代徵一事所有派定由各該稅務司稽查由選派之副稅務司專爲經理各緣由業經呈明在案惟各處交代之期關係綦重前曾請

示各處總局及分卡均設在何處並有何章程有何則例及經管員役等事無如戶部覆稱各項章程詳細條例未能一一奏咨並云須行知該省俟總稅務司派人前往時卽將向來一切辦法詳細告知云云是以不得不由特派之員就地細詢一切其未經詳細查覆以前總不能擬定交代之日且此次所奉

諭旨與派令管理有別實係派委代徵則各卡中總稅務司所派之人員必須足敷辦公之用方能接管惟各處之情形尙未查明應用人員若干現時實難預定且各關人員中堪以委辦此項釐金者亦屬寥寥而一經轉委此差遺缺更須另補並須於新關中續添多人以備日後補足各釐卡應用之人數是以交代日期尤難預定伏思借款合同所定除洋稅餘銀外每年應由七處釐金提補之項至少需銀五百萬兩且應付利息係於本年二月初九日起按月交付是以每月應由此項釐金中提銀四五十萬兩之數情事如此而總稅務司於代徵一事非特尙未深悉其情形且辦公應用之人員亦未能一時備齊何能率任此萬難辦到之事顯見交代日期

不但不能預定亦實不應預定庶可無誤要公現時只能派員先行前往陸續查明下手各事此則已經派妥專令副稅務司六員卽行赴任詳細查考逐條申覆其宜昌皖岸兩處鹽釐並九江貨釐所屬地方似不甚遼闊辦公之處亦聞不甚散漫大約一兩月內即可查復惟鄂岸鹽釐事務似較繁煩尙須多延時日至蘇州松滬浙東三處貨釐幾乎江浙兩省各半之地均歸所屬其詳查一切尤須多假時日方能申覆此時總稅務司正須漸漸選擇人員以期各處查明申覆後可用之員較愈於此時之不敷遣派也是以總稅務司祇可擇定各該副稅務司開辦查核所委各事之期再四思維現定於閏三月十一日爲開辦之首日俟查覆後即可陸續定期交代其未交代以前所有釐局現在各員役仍應照舊辦理並須按月移交應還借款之銀數此係未至總稅務司接管代徵之先其責任係在現時之各局員並非總稅務司之任也惟按照合同所載七處釐金照廣東六廠辦法辦理則此任早晚必歸於總稅務司然必俟各處各事均得就緒方能擔承此任以符合同所載之明文伏思此項釐金歸總稅務司代徵乃國家借款不可免之要端且爲奉

旨委辦之事所有官員庶民自必敬謹順從總稅務司並所屬人員雖均籍隸西國然實則服官中士辦理中國之事辦事各員或歸稅務司屬下或歸地方官屬下實係一事如一家然是以籍貫不分中西均應和衷共濟互相

維持以釋嫌疑而顧大局至各總局暨各分卡並各項章程辦法則例一切事宜但可仍舊者即亦不必更張一則欲順商情一則期保國課各處所徵釐金均應由各商一律交納並按照一定之則例毫無歧異在各卡徵一釐卽報一釐各商完一釐卽給一釐之號收以杜積弊而昭公允至現在之局員雖不知其均係何人而總稅務司之意仍欲留其可用者用之惟更改辦法與否留用人員與否必俟所派之副稅務司等將各處情形詳細查覆後方可定奪此時萬難預計也現將選派人員先行前往查辦各事之期並隨後再定代徵交代之日起各辦法備文呈請

貴衙門鑒查祈爲核准並請咨明

南洋大臣等查照施行其餘各事容俟陸續舉行隨時申報可也須至申呈者光緒貳拾肆年叁月拾玖日

京字第叁千肆百玖拾伍號

總稅務司申呈 總理衙門

爲申呈事竊續借英德金款及代徵釐金一事茲據滙豐銀行來函探詢總稅務司現籌備何項辦法當經按三
月十九日申呈

貴衙門各節答覆卽每處現已派委副稅務司一員前往於閏三月十一日爲始就地詳細查明一切至交代之日期應俟各處情形查復後再爲陸續訂定其未交代以前所有徵收釐金交付借款本息等事之責任仍在現管釐金之各華員非在總稅務司等語特將該銀行探詢言詞譯呈
鈞閱理合備文中請

貴衙門鑒核可也須至中呈者附鈔一件光緒貳拾肆年叁月或拾玖日

譯錄匯豐銀行致總稅務司函

京字第叁千伍百壹號

敬啓者竊維中國政府續借西歷一千八百九十八年四釐五金款一事現值應於借集款項中提備一千二百萬鎊交付中國政府之期在卽故本銀行代出借款目之各行暨執有股票之出借各人詢問願爲預知中國將抵押之貨釐鹽釐交與總稅務司代徵此事現已辦至何項地步卽請示覆爲要順頤

日祉光緒貳拾肆年叁月或拾叁日

隨京字第叁千伍百壹號

ENCLOSURE No. 2.

*Inspector General to the Deputy Commissioner for the Likin Work
of the Soochow and Sung-Hu Collectorates.*

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 9th April 1898.

SIR,

1.—In the Agreement made between the Tsungli Yamēn, on behalf of the Imperial Government of China, and the Hongkong and Shanghai Banking Corporation and Deutsch-Asiatische Bank for a sterling loan of £16,000,000, and which was signed at Peking on the 1st March last, the sixth Article reads:—

“ This entire loan of sixteen million pounds sterling shall be secured as follows:—

“(1.) By a charge on the revenues of the Imperial Maritime Customs of China, subject to previous loans already charged on the security thereof and not yet redeemed.

“(2.) By a first charge, free from all encumbrances, upon the following revenues, to be forthwith placed under the control of the Inspector General of Maritime Customs:—

				Tls.
	General Likin of Soochow, estimated at 800,000			
”	” Sung-Hu,	”	1,200,000	
”	” Kiukiang,	”	200,000	
”	” Eastern			
	” Chehkiang,	”	1,000,000	
Salt	” Ichang,	”	1,000,000	
”	” Hupeh,	”	500,000	
”	” Anhwei,	”	300,000	
				<u>Tls. 5,000,000</u>

Total five million taels.

“ The Chinese Imperial Government undertakes that the administration of the Chinese Imperial Maritime Customs Service shall remain as at present constituted during the currency of this loan.

"In the event of the Customs and Likin revenues specified and pledged by this clause being at any future time insufficient for the service of principal and interest of this loan, either owing to depreciation of silver, diminution of revenue, or any other cause, the Chinese Imperial Government hereby engages to appropriate and forthwith place under the control of the Inspector General of Maritime Customs further revenues sufficient to complete the amount required."

"In the event of the Chinese Government during the currency of this loan entering upon negotiations for a revision of Customs Tariff accompanied by stipulations for decrease or abolition of Likin, it is hereby agreed, on the one hand, that such revision shall not be barred by the fact that this loan is secured by Likin and, on the other hand, that whatever Likin is pledged for the service of this loan shall neither be decreased nor abolished except by arrangement with the Banks, and this only in so far as an equivalent is substituted for it in the shape of a first charge upon the increase of Customs revenue consequent on such revision."

稅務司代徵照廣東六廠辦法

一 皖岸鹽釐	約參拾萬兩
一 鄂岸鹽釐	約伍拾萬兩
一 宜昌鹽釐 <small>並加價 萬戶沱</small>	約壹百萬兩
一 浙東貨釐	約壹百萬兩
一 九江貨釐	約貳拾萬兩
一 淞滬貨釐	約壹百貳拾萬兩
一 蘇州貨釐	約捌拾萬兩
釐金儘先爲抵償還	
先爲償還外全應以中國通商各關之洋稅並後開之各項	
此壹千陸百萬鎊之借款除以前抵稅所借未還之款仍應	

銀行等商明纔可亦必將新改稅則加徵之洋稅儘先如數補指抵款

有修改稅則減撤釐金之議既不得因有釐金抵押借款卽不修改稅則卽若擬將此次所指釐金減撤則應先向國另行加指足數抵償之項以便按期付還所加指之各項仍應由總稅務司代徵此次借款未經還清以前倘遇如有中國以上洋稅釐金付還此款本利不敷之時或因銀價跌落或因所徵稅釐缺少或因他故所致卽應由中還本利等事俱在此次借款之後辦理等語至此次借款未付還時中國總理海關事務應照現今辦理之法辦理借款以洋稅釐金逐年抵還之質保有所窒礙減色將來若再訂立抵洋稅釐金之借款務於合同內載明所有付金借抵他款用付本利一切事宜不得訂明在此次借款之前亦不得訂明與此次借款平行辦理並總不得令此嗣後若再有抵洋稅釐金款目總以此次借款本銀利息儘先償還此款或全未還或未還清以先倘有用洋稅釐

The Agreement from which I have just quoted was made the subject of a Memorial to the Throne, and an Imperial Edict having sanctioned and accepted it, the Yamén instructed me to arrange accordingly: I have therefore selected you to superintend the work under the Agreement connected with the General Likin of Soochow and Sung-Hu, and I hereby appoint you for that purpose a Deputy Commissioner *extra* on the staff of the Soochow Customs, in which capacity and while holding this appointment the Soochow Customs will issue salary to you at the rate of three thousand six hundred taels a year from the 21st instant.

2.—You will observe that while the English version of the Agreement simply says that the Likin revenues pledged for the service of the loan are “to be forthwith placed under the control of the Inspector General of Maritime Customs,” the Chinese version makes use of language which may be interpreted “shall be collected by the Inspector General as at Kowloon and Lappa”; and not only is this last the effect the Yamén proposes to give to the Agreement, but I have been asked to name a day to take over charge. Knowing little or nothing about the particulars of Likin work anywhere, and being unable to extemporise an adequate staff for duties of a yet-to-be-ascertained nature and extent, I have explained in reply that although it is possible to fix a date for commencing duty at each of the pledged Likin collectorates, the time for undertaking collection cannot be settled until after some study of the nature and extent of the work of each, and that meanwhile the various establishments ought to function as before and their present managers be held responsible for their several quota under the Agreement—the Kiangsu quota being from sixteen to seventeen *wan* (*Tls.* $\frac{2,000,000}{12}$) monthly from the 1st March. Accordingly, until further orders collection duty will not devolve on you.

3.—Under the circumstances it will be best for you to proceed as follows:—

- (a.) The Kiangsu collectorates pledged are the two known as the Soochow Ho-li and the Sung-Hu Ho-li, comprising the five prefectures—Soo, Chang, Chin, Sung, and Tai. On arrival at Shanghai visit the Taotai, and after, through him, making the acquaintance of the official in charge of the second or Sung-Hu Likin collectorate head office (總局), ascertain how many stations or sub-offices (分局) there are and where; what Barriers (釐卡); what staff, and how appointed and paid at each place;

what tariff (if in print, procure copies); what regulations (if in print, procure copies); what procedure; what banks, and whether traders' payments and official remittances are made in copper cash or in silver, etc.; what amounts are collected, etc.; what accounts are kept and what receipts given, etc.; what guard-boats and preventive staff are employed; what difficulties are chiefly met with, etc.; what relations exist between the Likin collectorate and the Foreign Settlement, etc., etc., etc.

- (b.) The Sung-Hu inquiry having been completed, go on to Soochow, the headquarters of the first or Soochow collectorate, and after having visited the officials there (Governor, Fantai, and Customs Taotai), proceed similarly.
- (c.) Such of the stations as are near Shanghai and Soochow had better be visited by yourself, but in the meantime you can send the Assistant round all the sub-offices and stations in one district, and the Examiner round those in the other, to learn exactly where they are and inquire into and report on the constitution and work of each.
- (d.) Report the result of your own inquiries to me when completed at each place, and supplement the same by a rough map; where places or men are concerned, add the Chinese characters for their names, etc.
- (e.) A further point to be looked into will be the extent to which the Customs at Shanghai, Chinkiang, and Soochow can be of assistance.
- (f.) Other points will probably occur to you as your inquiry proceeds, and on such you are of course to report: what I now write by way of instructions are merely so many hints and are not exhaustive; but take care to follow my divisions and sequence, omitting nothing that I call for and reporting as clearly and tersely as possible.
- (g.) The object of the preceding hints and queries is to ascertain and record what now exists; but another important matter should be kept in mind all through, viz., at what offices and points it will hereafter be expedient to station Europeans and for what kinds of work. This, however, should be reported on later and separately.

(h.) As regards the future, too, we shall have later on to decide what existing sub-offices to close and what non-existing ones to establish, and more especially what members of the present establishments are to be retained and which ones are to be discharged: it is generally by the lowest paid in a Chinese establishment that the most necessary work is done, and you will therefore pay special attention to this side of the question, and when ascertaining at each place what work is done there, find out also who they are who actually do it, noting their names and positions.

4.—It is impossible for me to-day to say when we shall be able to begin the work of collection, but, judging by what is here vaguely known about the present procedure of each collectorate and the area over which its active operations extend, I am informing the Yamén that Ichang, Anhwei (Tatung), and Kiukiang may possibly require a couple of months to complete their inquiries, and that Hupeh (Hankow), Soochow and Sung-Hu, and Eastern Chekiang will necessarily take longer. As the Deputy Commissioners specially appointed for Likin work may find it advantageous to compare experiences, their names are here supplied:—

Ichang	Mr. Parr.*
Hankow	„ de Luca.†
Kiukiang	„ Grimani.‡
Wuhu	„ Wolf.§
Soochow	„ Mayers.||
Hangchow	„ G. Montgomery.¶

* W. R. McD. Parr, born at Newtonards, Ireland, on the 7th May 1865. Joined the British Army and resigned from it as Captain in the 3rd Battalion, Royal Irish Rifles. Joined the Customs Service on the 15th September 1887 as 4th Assistant, B, and in April 1898 was promoted to be Deputy Commissioner, Likin, at Ichang. Appointed Commissioner September 1908, and was invalided from the Service on the 31st August 1924 while Commissioner at Canton. During his 37 years' service Parr served at Newchwang (twice), Wuhu, Hankow, Tientsin, Ichang, Yatung (Tibet), Kowloon, Amoy, Chinkiang, Chungking, Kiukiang, and Canton. While on furlough from April 1900 to April 1902 he served in the South African campaign, and was awarded the South African Medal with four clasps. In May 1913 he was gazetted Major on resigning his commission on the Special Reserve of Officers. The Chinese Government conferred on him Civil Rank of the 3rd and of the 2nd Classes; the Order of the Double Dragon, 2nd Division, 3rd Class; and the Order of the Chia Ho, 3rd and 2nd Classes.

† R. T. F. de Luca, born at New Orleans, U.S.A., on the 18th December 1865. Educated in Italy and graduated LL.D. at the University of Pisa in November 1887. Joined the Customs Service in December of the same year as 4th Assistant, B, and in April 1898 was promoted to be Deputy Commissioner, Likin, at Hankow. Appointed Chinese Secretary (Commissioner) at the Inspectorate, Peking, on the 1st October 1904. Died while on leave on the 22nd January 1916. R. de Luca served at Kiukiang (twice), Peking (twice), Shanghai, Hankow (twice), Soochow, Canton, Nanking, and Harbin. From January 1902 to December 1903 he was detached to serve with the Commission for the revision of the Italian Treaty and

The Likin pay of each will be issued from the 21st April, and the 1st May has been reported to the Yamén as the day on which each will formally begin duty.

5.—This new departure has been forced on the Government—without it a loan would not have been possible,—and its introduction will not be welcomed by the provincial authorities; they do not like to see local territorial work touched by Foreigners or positions lost to which they themselves have hitherto nominated the incumbents, but the latter cannot help themselves and must obey the Edict, and the former hopes to see its action eventually justified by increased collection. The duty for which you have been selected will be both difficult and important, and both patience and tact will be necessary

Tariff, in which capacity he again served from September to November 1906. While at the Inspectorate he held the post of Chief Secretary from January 1907 to September 1908. He had conferred on him at various times the following decorations: Chevalier, Officer, and Commander of the Order of the Crown of Italy; Chevalier of the Order of St. Maurice and St. Lazare (Italy); Commander of the Order of the Dragon of Annam (France); Order of the Double Dragon, 2nd Division, 3rd Class; Civil Rank of the 3rd Class; and Order of the Chia Ho, 3rd Class.

† E. H. Grimani, born at Londonderry, Ireland, on the 1st February 1851. Joined the Customs Service on the 15th November 1872 as 4th Class Clerk at Shanghai. Served at Peking, Amoy (twice), Takow, Wuhu, Chinkiang (twice), Shanghai (thrice), Ningpo (twice), Wenchow, Hankow, Tamsui, Lappa, Canton, and was finally in April 1898 appointed Deputy Commissioner, Likin, at Kiukiang. He resigned from the Service on the 30th September 1904. Grimani held Civil Rank of the 4th Class.

§ H. E. Wolf born at Stuttgart, Germany, on the 6th September 1866. Joined the Customs Service on the 1st April 1888 as 4th Assistant, B, and 10 years later was appointed Deputy Commissioner, Likin, at Wuhu (Tatung). In November 1906 he was promoted to be Postal Commissioner at Hankow and remained in the Postal Service till June 1911, after which he returned to the Customs Service as Commissioner. He served at the following places, Peking (twice), Foochow, Shanghai, Pakhoi, Wuhu (Tatung), Ichang, Hankow, Canton, Kongmoon, Santiao, and was for a few months in 1914 Statistical Secretary at Shanghai. On China's declaration of war on Germany and Austria-Hungary, 16th August 1917, Wolf's name was removed from the "Service List." Wolf held Civil Rank of the 4th Class; Order of the Double Dragon, 3rd Division, 1st Class; and Order of the Chia Ho, 3rd Class.

|| F. J. Mayers, born at Chefoo on the 19th July 1870, son of W. F. Mayers, Chinese Secretary to the British Legation. Joined the Customs Service on the 1st June 1889 as 4th Assistant, B, and was promoted to be Deputy Commissioner, Likin, at Soochow on the 30th April 1898. Appointed Commissioner 1st April 1911. He served at Foochow, Tamsui, Shanghai, Hankow, Chungking, Peking, Soochow, Tientsin, Canton, Ichang, Wuhu, Chefoo, Amoy, Chinkiang, and Changsha. While at Tientsin in 1904 he took over the administration of the native Customs from the Tientsin Provisional Government. He was invalidated from the Service on the 30th April 1924. Mayers held Civil Rank of the 4th Class; Order of the Double Dragon, 3rd Division, 1st Class, and 2nd Division, 3rd Class, and Order of the Chia Ho, 3rd Class.

¶ G. F. Montgomery, born at Grey Abbey, Ireland, 21st January 1861. Joined the Customs Service on the 1st July 1880 as 4th Assistant, B. Promoted to be Deputy Commissioner, Likin, at Hangchow, April 1898. Appointed Commissioner September 1901. Resigned 31st March 1909. Montgomery served at Peking, Chefoo, Amoy, Canton, Shanghai (twice), Newchwang, Tientsin, Wuhu, Kowloon, Hangchow, Tengyueh, and Foochow. He held Civil Rank of the 4th and the 3rd Classes; Order of the Double Dragon, 3rd Division, 1st Class.

at every step: you should impress on all officials you come in contact with that you are there in obedience to an Imperial Decree—that although of Foreign origin it is Chinese work you are doing,—and that so far from wanting to hurt provincial interests, you, on the contrary, look to the provincial officials for friendly co-operation and assistance to give proper effect to an unavoidable national engagement; and as regards trade and traders, you should remember that the first is the hen that lays the golden eggs and must be protected and nourished and not killed, and the second will understand and appreciate just treatment and proper facilities and will make local trouble if driven to it by hardship or sharp dealing. Therefore, while you are to aim at retaining the services of those employés who really do the work, provided they are fit and obedient, you should, on the other hand, endeavour to carry the people with you and so act as to make the change agreeable to them.

6.—As regards office expenditure, etc., you should keep a cash account of all you expend, but for the present you are not to make up accounts for transmission to this office. The Custom House to which you are appointed as a Deputy Commissioner *extra* will issue and account for the pay of yourself and staff, and will also provide you with such moneys for miscellaneous expenditure as you may require and requisition for—and for the expenditure of such moneys you will of course account yourself to that Custom House, but in the simplest form possible, so as not to hamper yourself by too much clerical work at the outset.

7.—As to your staff, I am at present only able to send you Mr. Perry, 3rd Assistant, B, and Mr. McGlashan, Assistant Examiner; you are, however, authorised to employ gradually whatever Chinese Clerks, Writers, and official servants you require, and also to take on—on probation—any Europeans you may fall in with who seem to you fit in themselves and for whose services you have really need: all such appointments should be reported by you to the Commissioner for his archives and for communication to the Inspector General. Later on, when collection begins, it may be necessary to increase your staff considerably; but we have not spare men at the moment, and we do not yet know what your wants will actually be.

8.—Enclosed are copies of despatches to and from the Yamén in this connexion, for your careful perusal and general guidance. Despatches to myself are to be forwarded, as far as possible, through the Commissioner and open for his perusal, so that he may keep himself acquainted with whatever goes on; the Commissioner, however, is merely to watch (稽查) proceedings, and although you will do

well to consult with him and take his advice and obtain his assistance when required, you are as a matter of fact not subordinated to, but detached from, him for special Likin duty, for which you yourself are responsible, although nominally on the list of the Commissioner's establishment.

9.—After arriving at your post and ascertaining the proper designation of the collectorate in Chinese, you will write to the Statistical Secretary to supply you with an official seal. It should be of the same size as a Commissioner's, the central part to bear appropriate Chinese characters and the border the inscription—Deputy Commissioner General Likin Soochow.

10.—Having every confidence in your character and capacity, I do not anticipate anything but excellent results from this appointment; but while I look to you to acquaint yourself of its duties in such a way as to do credit to yourself and the Service and fulfil the expectations of the Government, you will of course understand that, just as in all other positions, retention and advancement will depend upon your own character, conduct, and efficiency. Should experience prove that you ought to be connected with another Custom House or reside in another locality, the required change can of course be made.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 3.

*The Agent of the Hongkong and Shanghai Bank, Peking, to the
Inspector General.*

HONGKONG AND SHANGHAI BANK,
PEKING, 13th April 1898.

SIR,

Chinese Government 4½ per cent. Sterling Loan of 1898.

As the date fixed for the payment to the Chinese Government of £12,000,000 of the proceeds of this loan is now drawing near, I should be glad to know, on behalf of the Banks and in the interest

of the bondholders, what progress has been made in the arrangements for transferring to your administration, in terms of the contract, the Likin and Salt revenues pledged for the service of the loan.

I am, etc.,

(signed) E. G. HILLIER,

Agent.

*The Inspector General to the Agent of the Hongkong and
Shanghai Bank, Peking.*

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 13th April 1898.

SIR,

1.—I am in receipt of your letter of this date inquiring what progress has been made in the arrangements for transferring to the Customs administration, in terms of the contract, the Likin and Salt revenues pledged for the service of the loan, and now have to state as follows in reply.

2.—The contract which pledged the revenues in question was confirmed, as you are aware, by an Imperial Edict, and that Edict was communicated to me by the Yamén, with instructions to act accordingly. I thereon made certain inquiries into the particulars of the Likin concerned and was informed by the Hu Pu that all necessary information would be given, as ordered by the Board in accordance with the Edict, by the Likin officials at each station to the Customs officers appointed by me to function there; that the total collection represented at least five million taels; and that other revenues would be appropriated to make up deficiencies, if any. It was then pointed out by a Yamén Minister that a day for taking over charge would have to be fixed, and on this—and more especially in view of the fact that the contract specifies collection as at Kowloon and Lappa, and not simply control—I wrote to the Yamén to say

that not only have I not an adequate staff for undertaking such work at once and in addition to Customs duty, but that until I had ascertained all details regarding area, collection and expenditure, stations, sub-stations, Barriers, tariffs, procedure, composition, character, and action of present Likin staff, currency, banks, etc., etc., etc., it would be impossible for me to fix such a day; that all I could now do would be to appoint the officers who are eventually to have charge of each collectorate; that these will make inquiry and report; that they will formally begin that duty on the 1st May; that from information already received the inquiry at Ichang, Kiukiang, and Tatung (Anhwei) will occupy a month or two, at Hankow (Hupeh) somewhat longer, and possibly much longer still at the Soochow and Sung-Hu and the Eastern Chehkiang collectorates, covering as they do half the provinces of Kiangsu and Chehkiang; that all haste possible consistent with efficiency and responsibility will be made; that the old Likin staff should be ordered to continue the work temporarily till relieved; and that in the meantime the responsibility of providing the Likin moneys, amounting to from four to five hundred thousand taels monthly, for the service of the loan must rest with the said Likin officials and is not mine, etc., etc., etc. I am further suggesting to the Yamén that while the pledged Likin collectorates should be required to provide their respective quota from the beginning of March, it will be well to hold the balance of the loan in hand for this year's loan service payments, or until the Likin moneys are known to be coming in regularly and reliably, in order that there may be no delay in payments to Banks.

3.—What precedes describes in general terms the position taken up in this matter. I may add that I have already made the appointments to the various collectorates—as far as the officers who are eventually to take charge are concerned and a few assistants,—and that I expect to be able to take over charge of the Ichang and Tatung collectorates in autumn and of those at Hankow and Kiukiang a little later; as regards Kiangsu and Chehkiang, I shall have to proceed step by step in the work of taking over charge there, and, considering the area covered, the time required to do so completely may be considerable. Had I simply to take Likin in hand and arrange anew for collection, I could nominally take charge to-day; but seeing that taking over charge means in point of fact responsibility for half a million taels monthly—that the collectorates are far apart and their areas large,—I believe I am acting for the best in the interests of all concerned by proceeding slowly and methodically and charging the present incumbents with the money responsibility till formally relieved.

4.—I enclose a copy of my correspondence with the Yamēn in this connexion, and am,

Sir, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 823 (SECOND SERIES).

Kiaochow and other Chinese ports in Foreign hands: Inspector General's instructions as to principles to guide Commissioners' action concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 29th April 1898.

SIR,

The reports current relative to the altered status of Kiaochow,* Port Arthur, Talienshan,† Weihaiwei,‡ Kwangchowwan,§ etc., etc., etc., are of course known to you, and probably you are in doubt as to what action you ought to take, puzzled by the silence of both Yamēn and Legations on one hand and on the other by the obvious fact that status has changed. To guard against mistakes and obviate the difficulties likely to follow any action that is practically wrong while technically correct, I now write to instruct you till further orders to treat vessels going to or arriving from such places as for or from Treaty ports: the exact status of each will be fully known in due time and more precise instructions issued. Meantime adhere to the line now indicated, and in doing so take pains to avoid either hurting susceptibilities or raising unnecessary questions or wrangling about trifles: the Chinese Government has evidently had to yield the main issues at stake, and it only causes fresh embarrassment when the Customs action fails to recognise this fully or seems to be aiming at gaining some petty advantage or creating some irritating obstruction. It does not do to be at all times sticklers for the observance of the letter, and at junctures like the present common sense and experience

* Leased to Germany on the 6th March 1898 for 99 years: MacMurray, "Treaties and Agreements," vol. i, pp. 112-118.

† The Liaotung peninsula was leased to Russia on the 27th March 1898 for 25 years: MacMurray, *op. cit.*, vol. i, pp. 119-121.

‡ Leased to Great Britain on the 1st July 1898 for 25 years: MacMurray, *op. cit.*, vol. i, pp. 152, 153. British Parliamentary Papers: China No. 1 (1899), p. 199.

§ Leased to France on the 27th May 1898 for 99 years: MacMurray, *op. cit.*, vol. i, pp. 128-130.

ought to shape provisional action and the treatment of questions that must arise. Already the doings of two or three Commissioners have caused trouble here: they were technically or literally within their rights, but as a matter of fact their strictness seemed uncalled-for obstructiveness, and their attempt to tighten up, so to speak, only broke the girths. Sensible action and—more necessary still—silence are what is demanded in our own interest and for our own safety by our peculiar position as a Chinese Service on cosmopolitan lines.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 829 (SECOND SERIES).

Port practice: not to be changed in matters referred to
Inspector General till his approval is received.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 16th May 1898.

SIR,

There is one point in connexion with your performance of duty as Commissioner of Customs to which it is necessary to call special attention. The difficulty of settling questions here is occasionally much aggravated by premature port action taking the form of either authorising a departure from present practice or sanctioning an innovation locally and pending reference to the Inspector General: you will therefore take note that, on the contrary, you are in all cases to require compliance with present practice pending reference to the Inspector General and defer acceptance of or sanction for any innovation till after report to and approval by the Inspector General. The telegraph is now working in almost every direction, and where delay is to be deprecated expedition is possible; no real interest will be hurt by the loss of time required for the reference, and much that is otherwise inconvenient will be obviated.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 833 (SECOND SERIES).

**Customs pay: Imperial Edict approving Yamén's Memorial
recommending increase has been issued.**

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 18th June 1898.

SIR,

During the last five or six years I have not failed to notice the effect silver depreciation was producing, and I have sincerely sympathised with all sufferers. I occasionally mentioned the matter tentatively to the Yamén Ministers, and generally the reply was that Chinese Legations abroad, paid in silver, were also great losers; knowing that the Yamén would willingly issue Customs pay in gold if Treaty Powers would assent to the proposal to make Duties payable at the three-tael-to-the-pound-sterling rate* and that various specialists looked hopefully for the rehabilitation of silver in the near future, I did not consider it opportune or prudent to force an immediate solution, and when next the Japanese war increased Chinese financial difficulties tenfold, I again felt that the time had not come to press for relief with success—that to do so might cause irritation and increase the chance of failure. Meantime the Service appeal for rearrangement of pay arrived, and I could do no more at the moment than answer it in the despatch to Mr. Hippisley's address with which you are already acquainted. Later on I was again called upon to take loan matters in hand, and when the wanted money was found and the Japanese indemnities paid off, it appeared to me that the right moment had at last come, and I placed the question before the Yamén. I am happy to say that within the week an assurance was given me that both Yamén and Hu Pu approved and that the Emperor would be memorialised to sanction the increased allowance applied for, and as this has accordingly been done, I now circulate for general information my despatch to Yamén and the Yamén's reply, received yesterday. The work of Tariff revision is to be taken in hand next year, and once it is satisfactorily terminated, it appears to me that there will be no longer any insurmountable obstacle in the way of the Service request for a fixed sterling pay rate. Meanwhile the relief afforded is a silver

* This proposal, on Hart's suggestion and on the lines of a memorandum prepared by him, was laid before the authorities in Russia, Germany, France, Great Britain, and the United States of America by the Viceroy Li Hung-chang in 1896, when he was sent as a special Ambassador to attend the coronation of the Czar. The proposal was discussed but not welcomed. (*Vide antea*, footnote to I.G. Cir. No. 646, p. 19.)

relief—the In-door Staff, specially brought from home and, though not promised, expecting sterling pay, will receive double silver pay; the Out-door Staff, recruited in China and engaged for silver pay, will receive an increase on the present rates of about two-thirds; the Chinese Staff, also engaged for silver pay, but sufferers through the decreased number of cash for which silver exchanges, will have their pay increased about one-half. A future Circular will state the exact rates of pay to be issued from July to each class, and it is trusted that the general explanation of the relief granted now circulated will be both satisfactory and welcome. The Government has no desire to undervalue the services the Customs perform and, on the contrary, does wish to pay all liberally, but it also expects us to remember its difficulties; as for myself, I have never shut my eye to facts, and from first to last I have done as much for the Service as it was possible to do, and I need hardly add that I am very glad to be able to announce what this Circular intimates.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

總稅務司申呈 總理衙門

爲申呈事溯查新關開辦伊始每關平銀三兩即可購一金鎊有盈無絀嗣後金價屢漲至今日欲購英
金一鎊需關平銀幾及八兩之數而新關人員月領薪俸向按關平銀兩核發是以在關各項西員受虧
甚鉅苦累不堪言狀乃近日各員虧累較前尤重緣市上錢根甚緊錢價驟昂且現在各西員以爲所得
之銀購金日少心多憤懣而在關各華人以爲所得之銀易錢日不如前亦同生怨望雖華洋兩項人員
致虧之故不同而其爲受虧則一也且西員寓居中華度日致購金易錢兩受虧折故其爲累尤爲較重
而新關大小各項人員苦累多年俱隱忍不言者因希冀國家或能設法籌維耳况覩此時勢所有在亞
洲各項公司其業東俱將所用人員之薪工加增而祇海關向隅以致諸人鬱結於胸萬難緘默近五年
來屢將此項情事面爲提敍但悉

貴署因度支日絀需費浩繁是以未敢公然陳請以冀俟要務清理庶可仰邀

鑒察幸方今欲籌之鉅款業經籌得而償款俱已付清茲據新關人員同聲瀝陳困苦情狀悉心酌度俱係
實情是以未便復爲從緩申請格外體恤且在關人員不但於任內各事俱能盡心經理且委辦關務之
外各事卽如燈塔及賽會郵政等項亦均踴躍樂爲恪慎將事現伊等所深願而切望者係將應領之薪
俸照起初以銀兌換金鎊之行市核發其心雖深期不久能復起初之地步而現所懇請者不過按關平

銀壹兩合英金伍西林發給設日後銀價增高則國家所發之數自爲較少若再跌落則所發自必較增伊等所請非不近理况所辦各項關務不但緊要且爲各國公論所許可情事如是更難拂其所請總稅務司查內班人員大概俱係延自外洋故其所盼望者係西制薪俸外班人員係在中國延用者其華人自屬由中國選用但伊等亦屬受虧艱於度日故亦須將其薪水加增至兌換金鎊之行市現約需關平銀二兩易五西林若按所請將銀一兩應作爲五西林核算則應得一百鎊現祇得四十鎊者即可得七十五鎊雖尚不及原數亦可以濟現時之急則應請將內班人員之薪俸加倍付給計每月加增經費銀五萬兩此外擬將外班人員之薪俸加三分之二計每月加增三萬四千兩並將華人之薪俸加增一半計每月加一萬六千兩共計每月加增經費關平銀十萬兩擬請自第一百五十二結即西歷本年七月初一日華歷五月十三日爲始一律加增現數由江海一關按月核發以昭簡易此事實關緊要且爲急救燃眉之舉務祈

貴衙門速爲核准爲要除將通商各口稅務司等所具公牘附呈

鈎閱外理合備文申請

貴衙門鑒查施行可也須至申呈者附原具漢

洋文各一件 光緒貳拾肆年閏叅月貳拾陸日

總理衙門劄行總稅務司

爲劄行事光緒二十四年四月二十四日本衙門會同戶部奏請加給各關稅務司等經費一摺奉
硃批依議欽此相應抄錄原奏恭錄

諭旨劄行總稅務司查照欽遵辦理可也須至劄者光緒貳拾肆年肆月貳拾玖日

謹

奏爲金價錢價日昂各關稅司擬加經費恭摺仰祈

總字第貳千叁百捌拾玖號

聖鑒事竊查各關設立稅務司徵收稅項所有歲給辦公經費歷因稅項遞增洋關添設先後增至銀一百九十六萬八千兩迭經總理衙門會同戶部奏准遵行在案茲據總稅務司赫德呈稱溯自新關開辦伊始每關平銀三兩即可購一金鎊嗣後金價屢漲至今日欲購英金一鎊需關平銀幾及八兩而新關人員月領薪俸向接關平銀兩核發是以在關各項西員以銀購金受虧甚鉅市上錢根甚緊而在關各華人以銀易錢同受虧累且西員寓居中華購金易錢兩受虧折故其爲累尤較重查在關人員委辦關務俱能盡心經理此外如燈塔賽會郵政等項亦俱恪慎將事踴躍樂爲似宜格外體恤應請將內班人員薪俸加倍付給計每月加銀五萬

兩外班人員薪俸加三分之二計每月加銀三萬四千兩華人薪俸加增一半計每月加銀一萬六千兩共計每月加增經費關平銀十萬兩自第一百五十二結卽華歷五月十三日爲始一律加增其此次加增之經費全數由江海一關按月核發以昭簡易申請核辦前來臣等查新關人員經費向按關平銀兩發給如現在金價昂貴以銀購鎊則原定經費應得一百鎊者祇得四十鎊而市上錢根日短錢價日昂以銀易錢較前亦多虧折該總稅務司所請各關加給經費以示體恤之處尙屬實情查核現今鎊價卽照新增銀數給發亦祇得四分之三臣等公同酌核其所請加增經費數目尙屬核實除朝鮮之漢城仁川釜山元山各關業經停發經費外應如所請各關稅司等經費每月加給銀十萬兩每年計共加銀一百二十萬兩連前奏准合共銀三百十六萬八千兩如蒙

欵允卽自光緒二十四年五月十三日起所有此次新加之經費歸江海一關按月如數一律加給由總理衙門分咨南北洋大臣札飭江海關監督并行總稅務司遵照辦理所有臣等擬加各關稅司經費緣由理合恭摺具陳伏乞

皇上聖鑒再此摺係總理衙門主稿會同戶部議奏合併聲明謹奏

光緒二十四年四月二十四日具奏奉

硃批依議欽此

CIRCULAR No. 846 (SECOND SERIES).

Steam navigation inland: Supplementary Rules and
instructions concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 5th September 1898.

SIR,

1.—Correspondence with the Legations* caused the Yamén to agree to some modifications of the Regulations for Steam Navigation in Inland Waters which were sent out in Circular No. 824, Second Series, and the amended edition was forwarded to me for promulgation. A few days after its having been received I was told by the Yamén to delay its circulation, in consequence of a telegram from the Nan-yang Ta-ch'én, objecting to the Rules as not being sufficiently clear on certain points and objectionable in other respects and asking further revision. The Yamén later sent me a despatch embodying the substance of the Viceroy's telegram and suggesting that I should consider the question and propose something to meet his views.

2.—I told the Yamén that as the Regulations had been sent to the Legations it would be impolitic to either withdraw them or so soon demand revision: the Yamén had itself agreed to the Regulations, and to withdraw them on a provincial demand was hardly what was to be expected. I suggested, however, that as there were many points with which the Regulations did not definitely deal, and as even already questions had arisen under them to which answers could not be authoritatively given, it would be well to draft a few Supplementary Rules or Byelaws to make up the deficiencies which were at the moment most patent.

3.—The Supplementary Rules which I drew up have been approved by the Yamén and, I hope, will be sufficient to start business. The desire to satisfy to some extent provincial susceptibilities influenced me largely in the preparation of the Rules, and possible opposition from the Legations on certain points had to be, as far as could be, anticipated and met.

* For correspondence between the British Minister and the British Foreign Office and between the British Minister and the Tsungli Yamén, *vide* British Parliamentary Papers: China No. 1 (1898), p. 42; and China No. 1 (1899), pp. 32, 93, 105-106, 115, 169, 174-177, 188, 191, and 246.

4.—You will observe the following changes in the Amended Regulations, of which I enclose you a copy in Chinese and a translation:—

- 1°. The original provision that the navigation of inland waters should be confined to those of the Treaty port provinces has been removed and all the inland waters of China are now open.
- 2°. The expression “small” as applied to vessels which may go inland has been eliminated and the size of the vessel is now immaterial. The first and second Regulations contemplate that vessels of sea-going type are not going to be engaged in inland trade and that certainly they are not going to embark cargoes inland and carry them direct to oversea ports.
- 3°. The term “inland waters” is to be interpreted according to the Chefoo Convention’s definition of inland places—*i.e.*, probably is equivalent to saying they are the waters by which such places are reached.
- 4°. The Regulations in certain instances provide for special treatment of Foreign-owned vessels. The seventh Regulation provides that Foreign-owned steamers—and to avoid difficulty it will be well that the same rule is applied to all—can only be dealt with under Regulations which are in accord with the Treaties. It will be as well to read this phrase as meaning “which are not at variance with the Treaties.”
- 5°. The Regulations by which steamers at stations in the interior will be bound are to be published, and no doubt Foreign authorities will hold that “Regulations” include “Tariffs.”
- 6°. Questions may be asked regarding the meaning and bearing of the provision in the eighth Regulation that offenders against law inland who may have the status of Foreigners are to be sent to their Consul through the nearest Commissioner of Customs, instead of direct. The answer is that sometimes there may be no Consul of the individual’s nationality at the port to which he may be first brought, and that there the Commissioner will take him in charge from the Native authorities and send him to the nearest

Consul of his nation, being responsible that the prisoner is not only securely kept but humanely treated.*

So much for the Regulations and alterations made in the new edition of them.

5.—The Supplementary Rules—copy in Chinese and translation enclosed—are meant to settle mainly the question of Duty on cargoes, and are intended to be applicable to all vessels, as far as possible, without distinction of nationality or flag.

6.—It is intended and inferentially stated that all steamer business is to be controlled by the Customs, but Duties on cargo carried without Transit Passes or Certificates are to be paid to Native officials at the same places and at the same rates as on cargo carried by Native vessels: local Native Duties payable at a port are to be collected by a special officer on provincial account; he will hand the collection into the Provincial Treasury and account for it to the high provincial authorities. This officer, whose appointment is provided for in Supplementary Rule 9, is to work with and, to an extent, under you. You will do well to have no more to say to his work than is necessary and to avoid any appearance of being inquisitorial. The idea of his appointment is to secure that the provinces (not Peking) shall get through their own man all they are fairly entitled to, while his dependence on you is intended to provide an appeal for an impartial hearing on the spot for anyone having a complaint; generally, you will serve as a check—only applied when things do not run properly—on him and his people. Of course no such officer will be required and none should be appointed at a port where there are only Likin Duties to be paid and where those are in Customs hands for Loan purposes. You will find this stated in my despatch to the Yamén forwarding the Rules. The way in which you and this officer will work together will have to be a matter of local arrangement, and the smoothness of working will depend much on the tact and tolerance shown on both sides.†

* For text of Inland Waters Steam Navigation Rules as proposed by the Inspector General with alterations suggested by the British Minister, *vide* despatch of the 11th June 1898, MacDonald to Salisbury, Enclosures (1) Tsungli Yamén to MacDonald of the 3rd June 1898, (2) Rules with alterations, and (3) Memorandum on Rules: British Parliamentary Papers: China No. 1 (1899), pp. 174–177.

† In actual practice these officers were not required. The Native Customs establishments at the treaty ports took cognizance of all goods not under Transit Pass, sent inland on vessels under I.W.S.N. Rules. As these establishments functioned under the Maritime Customs Superintendent any question arising regarding duty treatment of such goods would naturally be settled directly between Superintendent and Commissioner. After the Peace Protocol of 1901 these Native Customs establishments came under the Inspector General's control.

7.—Although most vessels will carry two kinds of cargo—(a.) Transit Pass or certificated goods and (b.) goods liable to Native Duty,—your office must assume control of the vessel and her lading and discharge. You should issue Transit Passes, collecting the Duty and giving the landing and shipping permits: the Native official should issue permits for Native goods and a general cargo certificate covering all he issues permits for, to be added to the one you will issue. Similarly, goods coming to the port will be jointly dealt with by you, you collecting your Dues and he his. Other details of your joint work you must arrange yourselves.

8.—These Rules do not profess to be complete nor to furnish a settlement of every question which may arise, but they lay down enough to begin with. They provide fairly for vessels starting from or going to Treaty ports. As to those trading between inland places away from Treaty ports they make no special provision: they must simply be dealt with as nearly as possible like the Native vessels in the same trade. Special questions which their movements will raise must be dealt with as they come up.

9.—What you are to aim at now is to get a beginning made, and, with these general instructions and the objects they aim at pretty fully stated, you should be able to come to an understanding with local officials which will enable things to get a start. I have laid it down in my despatch to the Yamén that now the Duty question has been settled in a general way provincial officials should accept the Rules as they stand as their guide and make no more objections beforehand. What actual experience shows to be required may lead to change, but I have tried to have objection in anticipation quashed in advance. The Yamén's despatch which comes last in the Chinese correspondence seems as if my view has been adopted.

10.—You are to indent on the Statistical Secretary for whatever forms you require, and he is authorised to supply you with as little delay as possible.

11.—These Regulations and the Supplementary Rules may now be published in English and Chinese.

I am, etc.,

(signed) R. E. BREDON,

Deputy Inspector General,

(For Inspector General.)

ENCLOSURE No. 1.

總理衙門劄行總稅務司

爲劄行事光緒二十四年六月初九日淮南洋大臣電稱奉到內河行輪續改章程尋譯再三愈增回惑
 查各國內河只准本國商民行輪搭客裝貨不比沿海地方任人共行其權稅收捐亦獨優於本國商民
 重稅進口輕稅出口各國不得均沾若爲擴充商務增益稅釐起見准華洋並駛是約外之事權可自操
 今此章一行則是盡奪華人之商務以與洋商陰擾中國之稅釐以益外國查內港本僅指通商省分今
 以爲與烟台條約內地二字相同是陸路不通商口岸皆有外國之帆影輪聲僻壤愚民必多驚擾稅課
 三款前經總稅司酌改予以照舊徵收釐稅之權並長江不准拖帶貨船添註條內本是華洋一律通行
 今洋商改照條約稅則辦理是照舊徵收者僅華商釐稅洋商旣同得約外之利獨不完內地之釐辦理
 兩歧難言平允又增長江輪船若無海關牌照一概不准拖帶貨船數語是明許洋商可請領事代爲請
 照所向隅者獨在華商華洋同一貿易卽趨利避害亦有同情勢必使華商俱隸洋籍便可掛旗領牌暢
 行無阻則長江內地釐金尙可問乎江南供億煩苛民窮財盡深恐商民交怨大局難支仰乞主持仍照
 前次章程華洋一律辦理以免偏枯等因本衙門查內港行輪本屬約外之事洋商旣同得約外之利自
 應同完內地之釐以昭平允今南洋大臣指駁各層係爲妨礙稅釐起見相應劄行總稅務司查照再行
 妥速秉公詳晰核議申復以憑核奪可也須至劄者光緒貳拾肆年陸月拾貳日

總字第貳千肆百拾貳號

ENCLOSURE No. 2.

副總稅務司申覆 總理衙門

爲申覆事奉到本年六月十二日

鉤劄內開准南洋大臣電稱奉到內河行輪續改章程尋詳再三愈增回惑查稅課三款前經總稅司酌改予以照舊徵收釐稅之權並長江不准拖帶貨船添註條內本是華洋一律通行今洋商改照條約稅則辦理是照舊徵收者僅華商釐稅洋商既同得約外之利獨不完內地之釐辦理兩歧難言平允又增長江輪船若無海關牌照一概不准拖帶貨船數語是明許洋商可請領事代爲請照所向隅者獨在華商勢必使華商俱隸洋籍便可掛旗領牌暢行無阻則長江內地釐金尚可問乎仰乞主持仍照前次章程華洋一律辦理以免偏枯等因本衙門查內港行輪本屬約外之事洋商既同得約外之利自應同完內地之釐以昭平允今南洋大臣指駁各層係爲妨礙稅釐起見相應劄行總稅務司查照再行妥速秉公詳晰核議申覆以憑核奪等因奉此 副總稅務司查
章既由

貴衙門酌定並經照知各國駐京大臣查照不日即當照行若頒行未久旋即撤回不但與南洋大臣所陳各節原係爲保衛內地稅釐起見其意甚嘉惟惜其未在頒行此章以前咨酌增改現此

貴署體統有失且各國大臣必不允從但此項章程各條只具大意其中未盡事宜儘可隨後補續是以現由副總稅務司擬具補續章程九條與前章相輔而行呈請
核奪如以爲可行卽請照知各國大臣並咨明

南洋大臣歸入前頒之章並行爲妥伏查副總稅務司擬具續章之意約有二端一爲保固稅釐所有各內港應徵稅釐仍能照數徵收歸於各省大憲一爲便利商船所有華洋商輪駛入內港沿途關卡不能留難阻滯且查閱原章各條亦無應免完何項稅釐之語是以續章內亦經補明無論華洋商輪一律照內地各處章程完納稅釐亦藉以免華洋各商互相冒名之弊惟各輪船行入內港不受關卡留難原係各商應得之益是以此章第九條擬訂除由總稅務司代徵釐金之外其餘通商各口應由上憲派委委員會同稅司辦理之法蓋因輪船各事向歸各稅務司辦理而內港稅釐非稅務司之責卽應由所派之委員一總徵收如此辦理似於商情稅課兩無窒礙惟擬請轉飭各該地方官於此項章程奉行之始無庸立卽率請更張先可試行倘試行之後果有窒礙再爲酌情改訂爲要現奉前因合將現擬之補續章程備文附呈

貴衙門核奪轉咨可也須至申呈者附補續章程壹分

光緒貳拾肆年柒月初貳日

ENCLOSURE No. 3.

總理衙門劄行副總稅務司

爲劄行事光緒二十四年七月初三日據副總稅務司申覆奉到札開南洋大臣電稱內河行輪續改章程華洋各商辦法兩歧有礙內地釐金飭再秉公核議等因查此項章程只具大意其中未盡事宜儘可隨時補續現擬具補續章程九條與前章相輔而行請核奪等因前來查副總稅務司所擬補續內河行輪章程九條尙屬周妥除分咨各省並照會各國駐京大臣外相應札行副總稅務司查照如試行之後仍有未盡事宜再行隨時體察情形酌量修改可也須至劄者光緒貳拾肆年柒月拾玖日

內港行輪補續章程

總字第貳千肆百貳拾捌號

- 一 凡有輪船裝載洋貨入內地或領取子口稅單或沿途逢關納稅遇卡抽釐均聽商便該貨已到指運之處所有本地應徵稅釐卽與該船無涉惟該船不得私起貨物
- 二 凡在通商口岸將土貨裝載輪船運往內港應先報明該關照民船裝貨出口完稅之例完納出口正稅該輪船往內港所裝之土貨若遇關卡須按該處章程完納各項稅釐等款與民船辦法絲毫無異若所報之貨爲復進口之土貨已在他口完清出口正稅卽無庸重徵出口正稅惟該貨沿途仍應按

內地章程完納各項釐捐與他項貨物無異該貨無論由何處運來已到指運之處所有本地應徵稅釐即與該船無涉但該船不得私起貨物

三 凡土貨在內港已裝輪船欲運他處即可認明係已完該處之各項稅釐嗣後無庸再行呈有該處已完稅釐之據惟遇沿途關卡仍須按該處之章程完納稅釐該輪到口時該貨若係在本地售用向係在該處徵稅與民船所運之貨徵稅無異除此項稅餉之外所有各項稅釐捐款經費等事即與該輪船無涉若所裝之土貨係欲運往外洋或照本章程辦理或照鎮江子口單章程立具保結領取三聯報單均聽華洋各商之便凡運土貨到口欲立即撥過出口船隻者於徵收出口正稅之外餘不再徵

四 凡華洋各輪往來內港每四個月一律在掛號之口按章徵納船鈔一次民船被輪船拖帶者必須按章完納
船舶

五 凡有民船裝載貨物被輪船拖帶者其貨物徵稅辦法與輪船之貨無所區別

六 凡華洋輪船往來內港必須在民船貿易常用之碼頭起貨下貨不准在別處任便起下如違章在別處起下即照條約所載沿海私作貿易之條辦理又掛號之行駛內港船隻若駛赴中國境外初次罰銀在二百兩以內再犯者不准在內港貿易

七行駛內港船隻報明往內港時本口海關應發給本關總單一紙內註明該船載有何項貨物斤兩若干等事以便至沿途各關卡時呈驗若徵納稅釐卽按總單徵納惟疑有跡近影射者亦可卽時盤驗至該輪到起貨之處船主須備一船口單內註明在該處所應起之貨物各類若干

八原章第七款所載各該卡之章程應以本年爲限由中國將各卡章程頒布衆知其未經頒布以前如有船隻過內港各關卡不行停輪候驗尙不得遽行議罰惟該輪若經本處關卡或巡船喚令停輪竟不遵照停候者應卽議罰

九內港各關卡之章程頒布後通商各口應由該省大憲各派一妥慎之員代收輪船往來內港之稅釐等項由該員按定期呈報大憲查核遇有輪船報明欲往內港何處該員卽將該輪所裝何貨若干沿途應經某關卡共應完納稅釐若干核明總數先行徵收隨卽發給總單一紙以便前往貿易該輪過沿途關卡時卽將此單呈驗放行不得阻滯至本章程第二三款所載之稅亦由該員一併核收各該員應於新關附近之處設立局所與本口稅務司和衷會辦不可自專遇有疑難事件應請本口稅務司與監督通融酌議辦理若案中牽涉洋人即可任便商酌按照會訊章程辦法辦理

ENCLOSURE No. 4.

總理衙門劄行總稅務司

爲劄行事所有內河行輪一事前據總稅務司擬定章程由本衙門查核作爲試辦並聲明隨時察看情形續爲核訂於本年四月十五日劄行總稅務司查照在案茲查章程內尙有應行酌改之處復劄據總稅務司核訂申覆前來相應將續定章程劄行總稅務司查照轉飭遵照續定章程辦理可也須至劄者光緒貳拾肆年陸月初捌日

總字第貳千肆百拾壹號

華洋輪船駛赴中國內港章程

領牌掛號

一中國內港嗣後均准特在口岸註冊之華洋各項輪船任便按照後列之章往來專作內港貿易不得出中國之界前往他處內港二字卽與烟台條約第四端所論內地二字相同

二非出海式樣之各項華洋貿易輪船或在口岸內駛行或往來內港除按本國律章應隨有之牌照外尙須赴稅務司處請領關牌其關牌內應將業主姓名籍貫註明並將船名船式及水手人數等項按行開列每年換領一次如改業主及停止貿易等事卽將所領之關牌繳銷初次領牌應納牌費關平銀十兩其後每年換領新牌納費二兩

三此項輪船如祇在口內駛行無須每次赴關呈報一切惟若欲前往內港於出口回口時俱應一體報關無關牌者一概不准前往內港

四此項輪船所有懸掛燈盞防範碰撞及招雇更換水手與查驗水鍋機器等事俱須遵照各該口原有之章程辦理該章程應由海關頒布並刊入關牌內

稅課辦法

五此項輪船如在各口照此章程裝載應稅之貨駛赴內港應卽報明海關由關核定應否照完何項出口稅如

由內港裝載應稅之貨駛回本口應卽報關由關一體核辦凡屬洋商之船應完何稅卽按條約稅則辦理

六此項輪船在內港各處起貨下貨應照該處定章遵納各項稅釐凡屬洋商之船應照條約稅則比例辦理

七此項輪船若拖帶船隻被拖之船應於何處釐卡候驗則該輪亦應於該處停輪該輪所裝之貨並被拖之船

所載之貨俱照各該卡之章程辦理惟洋商應遵之章須與條約相符仍由海關一體頒布長江輪船若無海

關特照一概不准拖帶貨船

審案辦法

八 凡在內港犯事者無論或違背稅章或毆辱人命或盜竊財產等事均須由該處地方官按懲辦本處人民之律章審斷惟若係洋人之船卽犯事者爲洋人船上所用之華人應由地方官一面知照就近口岸之稅務司轉告該船之領事官該領事官即可派員前赴觀審若犯法者爲洋人應照條約所論護照之條將其人送交就近口岸之稅務司轉交該領事官辦理

九 凡此項輪船如經過稅關釐卡等處並不遵允停輪或搭客水手等在內港地方滋鬧肇衅等事卽照各關卡定章罰辦一面由海關將該船之船牌撤銷不准復往內港貿易倘係洋商之船若該商以審斷案情及罰款均請照同治七年會訊船貨入官章程辦理亦可

以上所擬足爲現時管理此項輪船之章嗣後如有應行修改之處即可隨時酌情改訂

ENCLOSURE No. 5.

STEAM NAVIGATION INLAND: REGULATIONS
(AMENDED), 1898.

(Translation.)

A.—REGISTRATION.

1.—The inland waters of China are hereby opened to all such steamers, Native or Foreign, as are specially registered for that trade at the Treaty ports. They may proceed to and fro at will under the following Regulations, but they must confine their trade to the inland waters and must not proceed to places out of Chinese territory. The expression "inland waters" is used with similar meaning to that given for places in the interior (*nei-ti*) in the fourth Article of the Chefoo Convention.

2.—Trading steamers, Native or Foreign, not being vessels of sea-going type, whether plying only in the waters of a Treaty port or going thence inland, are to be registered at the Custom House and there take out papers—showing respectively the owner's name and residence, name and type of steamer, number of crew, etc., etc.,—in addition to whatever national papers they are allowed or required by law to carry; such Customs papers are to be renewed annually and are to be surrendered on change of ownership or when the vessel ceases to ply. The fee for the first issue of Customs papers will be *Tls.* 10 and for each renewal *Tls.* 2.

3.—Such registered steamers may ply freely within the waters of the port without reporting their movements to the Customs, but if they go inland they must report both departure and return. No unregistered steamer will be allowed to ply inland.

4.—As regards exhibition of lights, prevention of collision, shipping of crews, and inspection of boilers and machinery, etc., all such steamers are to observe the Rules in force at the port they belong to. These Rules will be published by the Customs and printed on the vessel's Customs papers.

B.—REVENUE.

5.—Dutiable cargo shipped under these Regulations at any Treaty port on a registered steamer for conveyance to the interior must be declared at the Custom House and pay on export such

Duties as the Customs decide to be leviable. Dutiable cargo brought from inland to a Treaty port is to be in like manner dealt with by the Custom House there. As to the Duties to be paid by vessels belonging to Foreign merchants, they are to be in accordance with the Treaty Tariff.

6.—Cargo landed or shipped inland is to pay at the place of landing or shipment whatever Duty and Likin local Regulations call for. In dealing with the vessels of Foreign merchants a procedure analogous to what the Treaty Tariff calls for is to be followed.

7.—If such steamers have vessels in tow, they must bring to at whatever Likin stations the vessels towed are required to stop at, for inspection and for the respective cargoes of both vessels to be dealt with as local Rules prescribe. The Rules to be enforced on Foreign merchants must be in accordance with Treaty provisions and as well be published in full by the Customs. Steamers which have not special Customs papers are not permitted to tow vessels on the Yangtze.

8.—Offences inland, whether against revenue laws or affecting person or property, are to be dealt with by the local authorities of the district in the same way as if they were committed by their own people; but if the vessel concerned is Foreign-owned or the Chinese implicated is a Chinese employed on board such Foreign-owned vessel, the local authorities are to communicate with the nearest Commissioner of Customs, and the Commissioner, in turn, with the Consul, who may send a deputy to watch the proceedings. If the offender claims the status of a Foreigner, he is to be treated in the manner prescribed in the Treaties where Foreigners without passports are arrested, and sent to the proper Consul through the Commissioner of Customs at the nearest port.

9.—If any such steamer passes any inland station or Likin barrier that ought to be stopped at without stopping, or if any of the passengers, crew, etc., create trouble inland, the vessel may be fined or punished according to the station Regulations, and the Customs may cancel the vessel's papers and refuse permission for her to trade inland again.

In cases where Foreign-owned vessels are concerned, the merchant interested may elect to bring the whole case and the question of fine before a Joint Investigation Court, to be dealt with according to the Regulations for cases of fine and confiscation promulgated in the year 1868.

The above Rules are for the inauguration of steam traffic and suffice for the time being; if hereafter it is found that changes are necessary, they can be made from time to time as required.

PEKING, 28th July 1898.

ENCLOSURE No. 6.

SUPPLEMENTARY RULES UNDER INLAND STEAM
NAVIGATION REGULATIONS.

(*Translation.*)

1.—Foreign goods going inland on steamers can either be taken with Transit Passes or by payment of Dues and Duties at the several stations passed *en route*, at the merchant's option. The vessels are not to be held in any way responsible for the terminal Duties on cargo, but it must not be landed clandestinely.

2.—Native goods leaving a Treaty port for the interior in a steamer must be declared at the proper Custom House and pay Export Duty according to the Regulation for outgoing cargo shipped in Native vessels. They will pay inland whatever Dues and Duties are payable by similar goods carried in Native vessels. If the goods declared are Native re-exports which have originally paid Export Duty at another port, they may be shipped free of Export Duty, but as regards inland Dues and Duties, are on the same footing as ordinary exports. The responsibility for any Duties payable on goods at place of destination, no matter where the vessel comes from, attaches to the cargo and not to the vessel, but the cargo must not be landed clandestinely.

3.—Native goods once regularly shipped on board a steamer in the interior are not later required to produce proof of payment of such local Duties as were leviable there before shipment, but they are liable for *en route* Duties.

On arrival at a Treaty port they will if for local Native consumption pay to the proper office the Duties paid on similar cargo carried in Native vessels. Outside this Duty the steamer is not to be held responsible for any Duty, Likin, contribution, or charge.

If the Native produce is intended for export, it may be brought from the interior either under a Transit Certificate issued on deposit of Bond, according to what are known as the Chinkiang Rules, or by paying Dues and Duties in accordance with Regulation *en route*, at the option of the merchant concerned, whether a Chinese or a Foreigner.

Goods brought from the interior merely for transhipment into a seagoing or river steamer are not liable to any Duty at the port except the Treaty Tariff Export Duties.

4.—All inland-going steamers are to pay Tonnage Dues once in four months, at the Treaty Tariff rate, at the port where registered. Towed Native boats are liable to such "*Ch'uanliao*" as the Regulations provide for.

5.—Cargo shipped on Native boats to be towed by steamers is to be on the same footing as regards Duty payment as steamer's cargo.

6.—Steamers are not allowed to land cargo except at places ordinarily recognised as places of trade for Native vessels; in the event of their violating this rule, they will be dealt with as the Treaties provide in the case of vessels frequenting places not open to trade. Similarly, vessels on the registers for inland waters' trade carrying goods out of Chinese territory or jurisdiction will be liable to a fine not exceeding *Tls.* 200 for the first offence; for the second, the penalty will be abrogation of the right to carry on inland trade.

7.—The Customs at the Treaty ports will give Cargo Certificates detailing all the cargo shipped there under its cognizance. These Certificates will form the basis of Duty payment at way stations, and the vessels concerned, unless there is reason to suspect them of smuggling, will not be detained for rigid examination at each place, but will be released on payment of proper Duty.

Manifests of all cargo to be landed are to be handed in at the landing-places (in Chinese if the places are away from the Treaty ports).

8.—As regards the publication of the Rules and Regulations in force at the several places where Dues and Duties are payable, referred to in Rule 7, it is understood that the publication is to take place before the end of this Chinese year. In the meantime, if vessels do not stop at stations they will not be liable to any penalty for passing them, unless they are hailed to bring to by the station or one of its boats and disregard the summons.

9.—After the Regulations have been notified, the provincial authorities will appoint at each Treaty port a responsible officer, who will collect on provincial account the Dues and Duties prescribed in Articles 2 and 3 on goods going to or coming from inland waters and report the collection at stated intervals to his superiors. He will receive in one lump sum all the Dues and Duties a vessel lading for a certain destination is bound to pay at the various stations she will pass on the way. The officer will give a Certificate of Receipt, presentation of which at the stations will exempt the goods from levy of Duty or vexatious examination.

The officer appointed will have an office in the vicinity of the Custom House and will work in concert with and under the guidance of the Commissioner. In case any question or difficulty arises, the Commissioner and the Superintendent of Customs will arrange it amicably; when a Foreigner is concerned, he has the option of having it dealt with under the Joint Investigation Rules.

These Supplementary Rules, like the Rules to which they are appended, are provisional, and liable to change as required.

September 1898.

CIRCULAR No. 862 (SECOND SERIES).

Chinese employés guilty of accepting fees or of malfeasance
in office to be sent to Magistrate for punishment.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 25th November 1898.

SIR,

1.—Where Chinese members of the Service have been guilty of misconduct it has hitherto been the practice to simply fine or dismiss them, and they have not been sent to the Native officials for punishment; and for several reasons this is the wisest course to follow. Latterly, however, some occurrences have transpired in which Customs and Postal employés abused their position, the first by

extorting money, etc., and the second by making away with letters and demanding fees, etc. Fine and dismissal do not appear to have any longer a sufficiently intimidating or deterring effect, and I accordingly authorise you to send to the local Magistrate for punishment any Chinese Customs employé who is known to extort or accept fees, or who embezzles Revenue moneys, as well as any Chinese Postal employé who detains, makes away with, or opens letters, or who removes stamps from mail matter, or who is guilty of any dishonesty, at the same time reporting the case briefly, but with all necessary detail, for my information, and its final settlement.*

2.—You will inform your Chinese staff that such action is in future to be taken and you will in all cases request the Magistrate to inflict the severest punishment.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 865 (SECOND SERIES).

Likin collection: necessity for regular monthly remittances; correspondence with Hupeh Collectorate; remarks *re* Native bankers delays in remitting.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 28th November 1898.

SIR,

1.—I append for general information, but more especially for the guidance of the Likin Collectorates, copy of a despatch to-day addressed to Mr. de Luca, of the Hupeh Salt Likin Collectorate. The loan Agreement empowers the Inspector General to collect, and officials are not at liberty to put different constructions on the stipulation and argue from the standpoint of factitious

* On this subject of prosecution for malfeasance, *vide* I.G. Cirs. Nos. 2360, § 2, vi, 4094, § 6, 5109, and 5259.

responsibilities. The monthly payment of interest on the loan secured by Likin Collectorates necessarily entails monthly readiness to meet such obligations, and hence the application for monthly remittances.

2.—Seeing that Likin remittances to Shanghai must for the most part be made through Native bankers and that these latter demand so many days grace—much the same thing as making their bills payable so many days after sight,—we must endeavour to be in accord with banking practice and public convenience: once the practice of remitting monthly is understood and adopted, a fixed number of days of grace for certain kinds of bills need not cause any embarrassment, and the Deputy Commissioners in charge of the Likin Collectorates are accordingly authorised to grant such delays as local practice recognises and circumstances show to be proper and expedient.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

*The Inspector General to Mr. de Luca, Hupeh Salt Likin
Collectorate.*

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 28th November 1898.

SIR,

1.—Your despatch No. 26 has arrived:

Correspondence with Tsung-pan *re* monthly remittances:

and I am glad to see the Tsung-pan desires to do what will be agreeable to you. On the other hand, it must be remembered that the real position is this:—To procure a sterling loan the Chinese Government pledged seven Likin Collectorates, stating that the Hu Pu estimated their collection at at least about so much annually,

and that their revenues would now be collected, for the service of the loan, by the Inspector General in the same way as is done at Kowloon and Lappa, adding that, if they proved to produce less, other sources of revenue would thereon be placed under the Inspector General in addition. Such being the understanding and such being the procedure authorised to be adopted, and which the Governments of the Foreign bondholders can require the Chinese Government to follow, it is evident that in the event of a conflict of views the Tsung-pan's contention could not be maintained and would have to yield; while what he says, to the effect that all he has to do is to hand over 500,000 taels a year, may be allowed to be a correct definition of his responsibility now and so long as we have neither undertaken the collection ourselves nor made other arrangements, under the loan Agreement and the Imperial Edict accepting it the Inspector General is at liberty to take the collection in hand himself and ignore both Tsung-pan and staff—but for the present, and in view of what a closer study shows to be the peculiarities of the Salt Collectorates, I hesitate to disturb existing organisations and prefer testing their capacity and reliability before advancing further. As regards the other point, viz., my application for monthly remittance of Likin moneys and the Tsung-pan's explanation that monthly collections cannot be depended on but that he will make up his quota from other funds, my only object is to have money at Shanghai in readiness for the monthly payment of interest on the 4½ per cent. loan that has to be made at Shanghai regularly on the fifth of every month (£69,602 13s. 4d., or about Tls. 500,000) and to thus ward off the trouble and disgrace of failure to meet any such monthly regularly recurring obligation, and the possible Foreign intervention in Chinese domestic affairs likely to immediately follow any such governmental financial failure.

2.—When you next meet the Tsung-pan you may explain the substance of this despatch to him—simply for his information and intelligent appreciation, and not by way of either dispute or lecture.

3.—Are the Tsung-pan and the various sub-offices he controls connected with or independent of the provincial officials known as *Yen-yün-shih* (鹽運使), where such exist, or is he the Hupeh equivalent of such?

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 868 (SECOND SERIES).

**Yangtze Revised Regulations of Trade: date for enforcement
and instructions as to procedure.**

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 13th December 1898.

SIR,

1.—In continuation of Circulars Nos. 8 of 1861, 2 of 1862, and Nos. 8, 13, 27, 55, 158, 354, 356, 364, 429, 484, 493, 500, 679, 718, 813, and 826, Second Series:

Yangtze Regulations:

I now append copies of despatches to and from Yamēn, from which you will see that the recently revised Regulations,* consisting of 10 articles, copy also appended, to be styled "The Yangtze Regulations, 1898," are to come into force on the 1st April 1899, the beginning of the 155th quarter.

2.—Article 1 abrogates the Revised Regulations of 1862 and the Port and Customs Regulations thereon dependent.

3.—Article 2 names—

- (a.) The Treaty ports, among which you will note that *Nanking* is now for the first time to be found; as also
- (b.) The ports of call or stages, at which goods may be landed and shipped, as provided for by the Regulations issued in Circular No. 27; and
- (c.) Passenger stations, at which only passengers and their baggage may be landed and shipped.

4.—Article 3 divides merchant vessels into three classes—sea-going, river, and small craft.

5.—Article 4 deals with the first class, sea-going craft: not proceeding above Chinkiang they are at Chinkiang treated in just the same way as sea-going craft at other ports, but if proceeding above Chinkiang they deposit their Registers at either Shanghai, Woosung, or Chinkiang, and take out a "Special River Pass," under which document they trade in just the same way as under Registers at other ports, except that the final Grand Chop authorising the vessel to regain her Register and proceed to sea is issued at the place where Register was deposited and Special River Pass taken out.

* *Vide* British Parliamentary Papers: China No. 1 (1899), pp. 252–254.

6.—Article 5 provides that the second class, river steamers, may deposit their Register and obtain a "River Pass," which is to be valid till the January following, and may then be renewed either at Shanghai, or at Hankow or Ichang if steamers trade higher up the river and do not return to Shanghai. Such river steamers are to observe the Customs Regulations of the port concerned; their Tonnage Dues are payable at the ports which issue or renew their River Pass; and violations of Regulations entail penalties.

7.—Article 6 provides that River Pass steamers' cargo shall pay Duty in the same way as at other ports, that is, Export Duty before shipment and Import Duty before release; further, such steamers are to ship, tranship, and discharge cargo after report, examination, and issue of Permit in the same way as vessels at coast ports. An exception is made in favour of one commodity, Tea, which may be landed under Bond and without paying Coast Trade Duty.

8.—Article 7 deals with the third class, small craft: if owned by Foreigners and holding Foreign Registers they are to exchange these for the "Special River Pass," and if without such Foreign Registers they are to take out a Customs Register; both classes report, work cargo, and pay Duties in the same way as sea-going Special River Pass vessels. Among the small craft will be found chartered Chinese junks: such are only to carry Foreign-owned cargo from Treaty port to Treaty port; they must take out special junk papers in exchange for Bonds, penalty for failure to fulfil which being that no chartered junk will thereafter be cleared for the party concerned. Such junks report, work cargo, and pay Duties in the same way as other small craft.

9.—Article 8 deals with Cargo Certificates: such documents must be handed in before permission to discharge can be given, and the vessels concerned are responsible for Duties on any goods thereon entered but not landed at destination.

10.—Article 9 provides that trading vessels on the Yangtze must exhibit their papers to revenue cruisers and Customs boats; that hatches may be sealed and officers placed on board; and that sea-going Special River Pass vessels need not anchor to exhibit their papers at intermediate ports passed and not traded at.

11.—Article 10 provides for the new Regulations and new procedure which the present revision necessitates at the ports concerned.

12.—Such being the nature of the Regulations which revision has now decided on, the object of the present Circular is to inform you that the new system is to commence with the 155th quarter, on the 1st April, and, more particularly, to authorise you to prepare accordingly. As regards the preparations to be made, the chief points to be provided for are these:—

- (a.) Certain old documents having been rendered useless will cease to be required.
- (b.) Other new documents having been made necessary are to be procured and introduced.
- (c.) The deposit of Coast Trade Duties in advance on shipment having been done away with, all cargo arriving must be reported and examined and pay Duty: this, which is the most important change effected by the revision, will necessitate various new arrangements in connexion with the report, landing and examination of goods, issue of Permits, work of examining staff; and responsibilities and privileges of importing vessels, receiving hulks, and cargo-boats.
- (d.) As uniformity is desirable both in documents and, as far as possible, in procedure, the Statistical Secretary is empowered to make such changes in the forms of documents the various ports requisition for as shall fit one form to serve for all ports, and, as for procedure, the Regulations proposed by the various ports are now under consideration here and will be issued about Chinese New Year as one set, adapted to all ports but with certain blanks left to be filled up locally and reported to Peking.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

總理衙門劄行總稅務司

爲劄行事修改長江通商章程一事於本年閏三月十八日鈔錄章程十條照會

各國大臣並請見覆以便定期開辦在案查

英 日 瑞
美 本 典

六國大臣已經先後照覆其餘俱未照覆前來九月二十日准

奧 西 洋
大 西 洋

英國賣大臣函詢開辦日期當由本衙門備函轉詢現在領袖

日國葛大臣所有修改長江章程是否可以定期開辦去後茲准照覆稱該章程已爲

各國駐京大臣核准可以通飭遵行本大臣合卽代爲照知等因前來本衙門查總稅務司原申稱修改長江章程若經

各國大臣允諾再由本衙門札行總稅務司定日開辦等語相應劄行總稅務司酌定開辦日期申覆本衙門以便將修改章程通行照辦可也須至劄者光緒貳拾肆年拾月初參日

總字第貳千肆百陸拾號

總稅務司申覆 總理衙門

爲申覆事修改長江通商章程一事奉到本年十月初三日

鈎劄以准領袖

日國葛大臣照稱該章程已爲

各國駐京大臣核准可以通飭遵行等因劄行總稅務司酌定開辦日期申覆等因奉此總稅務司竊維興辦各項新章最方便之時卽係每結之首現屬第一百五十三結之下半結是下結距今不過四十日爲時太促各關稅務司所應籌備改辦新法一切事宜頭緒紛繁誠恐未能剋期舉辦且中國新年封印之期亦在下結之中莫若略爲緩辦爲妥擬於光緒二十五年二月二十一日卽西歷一千八百九十九年四月初一日卽第一百五十五結之首開辦若經

貴衙門允從卽請照會

駐京大臣轉飭各領事官傳諭商民等遵照辦理再此項修改長江通商章程應請由

貴衙門刊印頒行爲便理合備文申請

鑒查施行可也須至申呈者光緒貳拾肆年拾月初捌日

總理衙門劄行總稅務司

爲劄行事光緒二十四年十月初八日准覆稱修改長江通商章程一事擬於光緒二十五年二月二十一日卽西歷一千八百九十九年四月初一日卽第一百五十五結之首開辦等語除由本衙門照會

日國葛大臣轉達

各國駐京大臣并將刊印章程通行各省外相應劄行總稅務司轉飭各關稅務司一律遵照可也須至劄者光緒貳拾肆年拾月拾叁日

總稅務司申呈 總理衙門

爲申呈事竊前奉本年六月十八日

總字第貳千肆百陸拾貳號

鈞劄以接大西洋嘉大臣照會內開修改長江通商章程第二條搭客暨隨帶之行李准於往常搭船之處上下等語句下不宜註明某處地方日後或有添改一節曾由副總稅務司於六月二十三日呈明行船搭客必須指明某處以便行船不致有誤况指定之處並不甚多已函致招商局請其將現時長江行船往常搭客上下處所逐細查明見復一俟該局復到再行申明一切等因在案現據該局將往常搭船上客貨之處開呈前來查除章程

內註明兩江之江陰儀徵湖廣之黃子崗黃州等處外尙有兩江之通州天星橋暨湖廣之新隄荆河口四處此所開四處並非另添搭客上下處所實係往常停船之處應請於章程第二條內將該四處添註亦可理合備文申請

貴衙門鑒查施行可也須至申呈者光緒貳拾肆年柒月初拾日

總理衙門劄行總稅務司

爲札行事前據裴副總稅務司申稱此次修改長江章程已經註明之外尙有江南之通州天星橋湖廣之新隄荆河口四處亦係往常停船搭客之處請於第二條添註以便指定處所等因當經咨查未據聲復又復電詢南洋大臣湖廣總督去後茲淮南洋大臣復稱江南通州之蘆涇港泰興縣之天星橋亦係往常停船搭客之處惟不起下貨物又准湖廣總督復稱荆河口又名荆河腦及新隄該兩處均係往常停船搭客處所向不起卸貨物各等語除咨行將該四處添註在第二條並照會

日國領袖大臣外相應札行總稅務司查照可也須至札者光緒貳拾肆年拾月拾玖日

總字第貳千肆百陸拾伍號

京字第叁千伍百捌拾陸號

ENCLOSURE No. 2.

THE YANGTZE REGULATIONS, 1898.

ART. 1.—*Former Regulations rescinded.*—The Revised Regulations of Trade on the Yangtze-kiang (1862) having been amended and the substance of their provisions having been incorporated in the present Yangtze Regulations, the said Revised Regulations of Trade on the Yangtze-kiang are hereby abrogated, together with the Port and Customs Regulations thereon dependent.

ART. 2.—*Ports, Stages, and Passenger Stations.*—The merchant vessels of the Treaty Powers are authorised to trade on the Yangtze-kiang at the following Treaty ports:—

Chinkiang, Nanking, Wuhu, Kiukiang, Hankow, Shasi, Ichang, and Chungking:

and to land and ship goods in accordance with special regulations at the following non-Treaty ports:—

Tatung and Anking, in Anhwei; Hukow, in Kiangsi; Lukikow and Wusueh, in Hukwang.

Shipment or discharge of cargo at any other points on the river is prohibited, and any violation of the prohibition will be dealt with in accordance with the Treaty provisions applicable to clandestine trade along the coast; but passengers and their baggage may be landed and shipped at any of the regular passenger stations, at present consisting of—

Luchingchiang (Tungchow district), Tienhsingchiao (Taishing district), Kiangyin, and Iching, in Kiangnan; Hwangtzekang, Hwangchow, Chinghokow (also known as Chinghonao), and Hsinti, in Hukwang:

passengers' baggage must not contain articles subject to Duty, and the presence of dutiable articles will render the whole liable to confiscation.

ART. 3.—*Three Classes of Vessels.*—Merchant vessels trading on the river are to be divided into three classes:—

1st class: sea-going vessels trading for the voyage up river beyond Chinkiang.

2nd class: river steamers running regularly between any of the river ports or Shanghai and any river port.

3rd class: small craft (lorchas, papicos, junks, etc.).

These three classes of vessels will be dealt with according to Treaty and the rules for the ports traded at.

ART. 4.—*Sea-going Vessels.*—Sea-going vessels trading no further up river than Chinkiang will be dealt with at Chinkiang in every respect like vessels trading at other coast ports; but sea-going vessels on a voyage further up river than Chinkiang become thereby vessels trading on the river of the first class set forth in the preceding Article: such merchantmen, whether steamers or sailing vessels, must deposit their Registers with the Consul, or, if consularly unrepresented, with the Customs, at Shanghai, Woosung, or Chinkiang, where the Customs, on receipt of a consular application or a deposit of papers, will issue a certificate to the vessel, to be called the “Special River Pass,” on which shall be entered the vessel’s name, flag, registered tonnage, general cargo, and armament. The vessel may then proceed up river and at whatever Treaty ports she trades must report and clear, load and unload cargo, and pay Dues and Duties in the same manner as at other Treaty ports along the coast. On return to the port that issued it—Chinkiang, Woosung, or Shanghai—the “Special River Pass” is to be surrendered to the Customs, and the Customs, on having ascertained that all Dues and Duties have been paid and all other conditions satisfied, will then issue the Grand Chop to enable the vessel to procure her Register and proceed to sea.

ART. 5.—*River Steamers.*—Any steamer intended to trade regularly on the river may deposit her Register at the Consulate at Shanghai, or, if consularly unrepresented, at the Custom House, when the Customs, on the receipt of a consular application or on the deposit of the Register, will issue a certificate, on which shall be entered the vessel’s name, flag, registered tonnage, and armament, to be called the “River Pass,” that shall be valid during the current year: such “River Pass” must be renewed every year either at Shanghai, or at Hankow or Ichang in the case of river steamers trading above those places and not returning to Shanghai.

River Pass steamers will report and clear, load and discharge, and pay Dues and Duties in accordance with the Customs Regulations of the port concerned; their Tonnage Dues are to be paid at the ports which issue or renew the River Pass (Shanghai, Hankow, or Ichang).

Infringement of River Port Regulations will be punished by the infliction of the penalties in force at other Treaty ports; for a second offence the River Pass may be cancelled and the steamer refused permission to trade thenceforward above Chinkiang.

Any steamer not provided with a River Pass if proceeding above Chinkiang will come under the rule affecting sea-going vessels laid down in Art. 4 and will be treated accordingly.

ART. 6.—*River Pass Steamers Cargo.*—The former regulation having been abrogated which made it obligatory to deposit Coast Trade Duties simultaneously with paying Export Duties, River Pass steamers will now pay Duties in the same way as vessels at other Treaty ports along the coast; that is, Export Duties at the port of departure before shipment of exports, and Import or Coast Trade Duties at the port of discharge before release of imports, and, similarly, they will ship, tranship, and discharge cargo after report, examination, and issue of Permit, in the same way as vessels at Treaty ports along the coast.

When Tea is landed by a River Pass steamer, the consignee, instead of paying Coast Trade Duty, may deposit a Bond for the amount: on proof of reshipment within a year the Bond will be cancelled. When reshipped Tea is relanded at another port—e.g., reshipped at Hankow and relanded at Shanghai,—a new Bond will be required in lieu of Coast Trade Duty, to be cancelled on subsequent reshipment; and so on.

ART. 7.—*Small Craft (Lorchas, Papicos, Junks, etc.)*:—

- (a.) *Lorchas, etc.*, owned by Foreigners, if provided with Registers and entitled to fly national flags, are required to take out a Special River Pass either through the Consulate or from the Customs direct at Chinkiang if proceeding further up the river. They will report, work cargo, and pay Duties like other sea-going Special River Pass vessels.
- (b.) *Papicos, etc.*, owned by Foreigners, but not provided with Registers or entitled to fly national flags, are to take out Customs Registers at the port they belong to, and report, work cargo, and pay Duties in the same way as lorchas, etc.
- (c.) *Chinese junks* chartered by Foreigners are only available for conveying Foreign-owned cargo from Treaty port to Treaty port; they must take out special junk papers at the Customs, to be obtained in exchange for Bonds executed at and deposited with the Customs, the conditions of the Bond being that the cargoes are *bond à fide* Foreign property and will be landed and pay Duty at a Treaty port and the

penalty that if the cargoes fail to be so landed and pay Duty no chartered junk will thereafter be cleared for the Foreigner in question. Such junks to report, work cargo, and pay Duties in the same way as lorchas, papicos, etc.

ART. 8.—*Cargo Certificates.*—Special River Pass merchantmen, River Pass steamers, and lorchas, papicos, and junks, etc., must apply to the Customs at the port of departure for a Cargo Certificate (*Tsung Tan*), which, on the vessel's arrival at the port of destination, must be handed in to the Customs before permission to discharge can be given. The vessel will be responsible for the Duties on all goods entered on the said Cargo Certificate and not landed on Permit at port of discharge.

ART. 9.—*Miscellaneous.*—Any trading vessel falling in with a revenue cruiser or Customs boat on the Yangtze-kiang is to produce her papers for inspection if examination of them is required. Vessels unprovided with proper papers will be dealt with under the Treaty Articles penalising clandestine trade along the coast.

The Customs may seal the hatches of any vessel trading on the Yangtze and may place Customs officers on board to accompany her on the trip, whether up stream or down.

Special River Pass vessels of the first class are not required to anchor to exhibit their papers at the intermediate ports passed and not traded at.

ART. 10.—*Yangtze Customs and Port Regulations.*—The adoption and promulgation of new Regulations for vessels trading on the Yangtze having rendered meaningless sundry Customs and Port Regulations which guided procedure under the former system, and having necessitated the substitution of fresh regulations and different practice under the system now introduced, the ports concerned (Shanghai, Chinkiang, Nanking, Wuhu, Kiukiang, Hankow, Shasi, Ichang, and Chungking) will proceed forthwith to arrange and publish new rules and regulations, and these are, on the one hand, to facilitate trade and, on the other, to protect revenue and prevent smuggling.

The above Regulations are open to revision when and if necessary.

長江通商章程

第一條

前同治元年修改長江統共章程內所有之要義既經併入現在刪修之新章所有舊章暨長江各口同類之分章一概作爲廢紙

第二條

凡有約各國之商船准在後列之通商各口往來貿易卽鎮江南京蕪湖九江漢口沙市宜昌重慶八處並准按另訂之專章在後列之不通商口岸起下貨物卽安徽之大通安慶江西之湖口湖廣之陸溪口武穴等處除以上所列各處外其餘長江沿途各處不准私自起下貨物如違此例卽照條約所載沿海私作貿易之條辦理惟搭客暨隨帶之行李准於往常搭船之處上下此處現時卽係江南通州之蘆涇港泰興縣之天星橋江陰儀徵湖廣之黃子崗黃州荊河口又名荊河腦新隆等處但行李內不得夾帶應稅之物違者卽將行李充公

第三條

凡在長江貿易之商船現分爲三項一爲由鎮江上江暫作貿易之出海大洋船一爲由長江此口赴長江彼口或由上海赴長江各口常川貿易之江輪船一爲划艇釣船及華式船隻以上三項船隻卽照條約之例及各該口之

分章辦理

凡大洋船入江若不過鎮江貿易者即在鎮江辦理照沿海各關之例無異惟此項大洋船若過鎮江上江貿易者即作爲第三條所謂之長江貿易第一項船此項商船無論係輪船夾板船均應由船主將船牌呈交上海或吳淞或鎮江之領事官如無領事官即呈交稅務司查收稅務司一接到船牌或領事官行文即立發江照一紙載明船名國旗噸數及裝何項貨物並攜帶何項保護軍械等情名爲長江專照該船即可持赴上江行駛無論抵何口所有進出報關暨起下貨物完納稅鈔一切事宜俱照沿海各口辦法一律無異俟回發江照之口岸時即鎮江上海吳淞等處須將長江專照繳銷由關查明稅鈔完清各事均照章辦妥即發給紅單准該船領回船牌出海

第五條 論江輪船

凡願在長江常川貿易之輪船可將船牌呈交上海領事官如無領事官即呈交江海關稅務司查收稅務司一接收船牌或領事官行文即發給江照一紙載明船名國旗噸數及攜帶保護軍械等情名爲江輪專照其照即以本年爲限須每年在上海換領一次如該船不在漢口以下貿易即在漢口換領如不在宜昌以下貿易即在宜昌換領此項有江輪專照之輪船所有進口出口起下貨物完納稅鈔等事均應按照各該口之關章辦理至於船鈔一項應在發給江輪專照之口岸即上海或漢口或宜昌等關完納此項輪船如有違長江口岸章程首次即照沿海

各口罰辦之例辦理二次卽將江照撤銷不准過鎮江上江貿易若無江輪專照之輪船過鎮江上江者卽照第四條所載大洋船之例辦理

第六條 論有江輪專照船隻之貨物

前長江統共章程所指船隻裝運貨物應將出口正稅復進口半稅同時完納之理既屬撤廢嗣後凡有江輪專照之船俱應按沿海通商各口辦法納稅卽出口稅應於下貨以先在裝貨之口完納其進口稅或復進口稅應於放貨以先在起貨之口完納至裝貨撥貨卸貨等事均應按照沿海各口章程先爲報關呈驗請領准單辦理與沿海通商各口辦法一律無異凡進口起卸茶葉者該貨主無須完納復進口稅銀特准按數另具復進口稅之保結俟該茶葉呈有十二個月限內復運出口之據卽將保結註銷如此項復出口茶葉再進他口設如由漢口復出口復進上海口岸者應於復進之口令其再具復進口稅之保結俟限內再復出口時註銷以此類推

第七條 論划艇釣船華式船隻等類

一划艇等船如係洋商之船持有本國之船牌懸掛本國之旗號若欲過鎮江上江貿易者應於領事官或稅務司處請領長江專照所有呈報海關起下貨物完納稅鈔等事俱照有江照之大洋船一律辦理一釣船等如係洋商之船但無本國之船牌卽無懸掛國旗之理均應於本口稅務司處請領關牌所有呈報海關起下貨物完納稅鈔等事俱照划艇等船辦法辦理一凡由洋商雇用之華式船隻祇准裝載實係洋商自置之貨由通商此口赴通商

彼口須於稅務司處請領專牌由該洋商出具切結載明該船所裝確係洋商之物實係運往某口在彼完納稅項等情倘該船不按照辦理即該貨非運某口在彼完稅等事該關稅務司嗣後即可不發此項專牌交該商執領此項船隻所有呈報海關起下貨物完納稅鈔等事俱照划艇釣船等辦法辦理

第八條論總單

凡長江專照之大洋船江輪專照之江輪船以及划艇釣船並洋商雇用之華式船隻等項均應於出口之關請領總單俟抵他口應將總單呈交該關方准卸貨若進口時所卸之貨不及總單所載之數應爲該船主是問

第九條論雜項章程

凡在長江貿易之商船如遇巡船及他項關船若索閱船牌江照等項務須呈驗若該船並無前項所開應有之牌照等件卽照條約所載沿海各處私作貿易之例辦理江關並可將其艙門封閉亦可派關役押送其有長江專照之第一項船若中途經過之口並不起下貨物卽無須在該口停船候驗牌照

第十條論長江各關暨各口岸分章

長江貿易之船現旣有修改頒發之新章訓示遵行故舊有之章卽屬不符卽應由各該關即上海鎮江南京漢口沙市宜昌蕪湖等籌備新章俾得遵訂分章與新章相輔而行頒示宣布一則可期便利商情一則得以照約嚴防偷漏矣
以上章程嗣後如有窒礙之處可隨時酌量更改以歸妥善

CIRCULAR No. 873 (SECOND SERIES).

Postal Secretary appointed: his position defined.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 3rd January 1899.

SIR,

1.—I enclose copies of two despatches from the Yamēn and my reply, from which you will see that an Imperial Edict has specially commanded postal extension to be proceeded with, and that, accordingly, more activity may be in future looked for in postal development. For my part I favour going slowly for three reasons—to not overburden the Customs Staff while a special postal corps is being created and trained, to allow time to gain experience and increase our knowledge of localities and their requirements and of the assistance or difficulties an attempt to supply them will meet with, and to keep down all unproductive expenditure. The results of the first two years work are sufficiently satisfactory, and I have much pleasure in offering my hearty thanks to the Postal Staff and their Customs colleagues for the way they have worked.

2.—Hitherto I have paid as much attention to detail as time permitted, but the work is growing to such an extent that I cannot continue to do so: I have accordingly advanced Mr. van Aalst,* who has been doing double duty as Acting Chinese and Acting Postal Secretary, to the rank of Commissioner of Customs and have appointed him Postal Secretary, in order that he may devote his time and energy exclusively to postal business. He will, under the Inspector General, have entire charge of the Postal Department: all despatches and semi-official letters received from him are to be given effect to as

* J. A. van Aalst was born on the 14th October 1858 at Namur, Belgium. He joined the Customs Service on the 1st April 1883 as a Postal Clerk at Peking, and was graded as 4th Assistant, A, on the 1st August 1885. In February 1896 he was promoted to be Deputy Commissioner and made Acting Audit Secretary at Peking, to which were added in March 1897 the duties of Acting Postal Secretary. On the 1st January 1899 he was transferred to the Postal Department and made Commissioner and Postal Secretary, a post which he held till December 1901, after which he was re-transferred to the Revenue Department. As Commissioner he served at Samshui, Amoy, and Wuchow, and resigned on the 28th February 1914. From the 1st January to 31st October 1905 Mr. van Aalst served as a member of the Chinese Commission for the Liége exhibition, and it was mainly due to his efforts that the Chinese pavilion on that occasion was such a success. He held Civil Rank of the 3rd Class; Order of the Double Dragon, 2nd Division, 3rd Class; Chevalier and Officier of the Order of Leopold, Belgium; and Chevalier of the Order of Orange Nassau, Holland. Mr. van Aalst was one of the first foreigners to make a thorough study of Chinese music. He embodied his researches in the well-known book "Chinese Music" which was published by the Customs in 1884.

instructions emanating from the Inspector General, and all despatches and letters relating to postal business are to be addressed to him. An Assistant Postal Secretary will also be appointed, who will be at hand to take charge of the Postal Secretariat here whenever duty may call the Postal Secretary himself elsewhere.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

總理衙門劄行總稅務司

爲劄行事光緒二十四年七月二十七日奉

上諭刑部奏代遞主事顧厚焜呈請京城郵政廣設分局都察院奏代遞優貢沈兆禕呈請推廣郵政裁撤驛站各等語京師及通商口岸設立郵政局商民既俱稱便亟應多設分局以廣流通至通省府州縣若能一律舉辦投遞文報無稽遲時日之弊其向設驛站之處自可酌量裁撤著總理各國事務衙門會同兵部妥議具奏欽此本衙門查中國創設郵政原議先於各通商口岸設局試辦俟辦有成效再行次第擴充現計開辦已歷年餘之久商民寄信往來稱便具見總稅務司籌畫周詳辦理得法亟宜遍設分局俾廣流行凡無通商口岸省分及內地各府廳州縣應如何聯合內地信局推廣辦法並京外大小各衙門文報如何遞送之處相應劄行總稅務司妥籌簡明辦法迅將大概情形先行申覆以憑核辦至已開各局統計一年期內共收寄費若干開支若干一併查明具覆爲要須至劄者光緒貳拾肆年捌月初肆日

總理衙門函致總稅務司

逕啟者案查推廣郵政一事曾於八月初四日行知

政字第肆千肆百零柒拾號

閣下酌擬辦法此乃奉

旨交議之件務希從速申復以便會同

兵部核議具奏專泐順頌

日祉光緒貳拾肆年玖月貳拾柒日

總稅務司申覆 總理衙門

爲申覆事奉到本年八月初四日

鈞劄內開光緒二十四年七月二十七日奉

天政字第肆千貳百肆拾壹號

上諭刑部奏代遞主事顧厚焜呈請京城郵政廣設分局都察院奏代遞優貢沈兆禕呈請推廣郵政裁撤驛站各等語京師及通商口岸設立郵政局商民既俱稱便亟應多設分局以廣流通至通省府州縣若能一律舉辦投遞文報無稽遲時日之弊其向設驛站之處自可酌量裁撤著總理各國事務衙門會同兵部妥議具奏欽此本衙門查中國創設郵政原議先於各通商口岸設局試辦有成效再行次第擴充現計開辦已歷年餘之久商民寄信往來稱便具見總稅務司籌畫周詳辦理得法亟宜遍設分局俾廣流行凡無通商口岸省分及內地各府廳州縣應如何聯合內地信局推廣辦法並京外大小各衙門文報如何遞送之處相應劄行

總稅務司妥籌簡明辦法迅將大概情形先行申覆以憑核辦至已開各局統計一年期內共收寄費若干開支若干一併查明具覆等因奉此總稅務司查

貴衙門詢問之端有二一係郵政須如何設法推廣一係如何裁撤驛站歸郵政代辦竊維推廣郵政一節現在通商各口已各設有郵政總局並於每總局就近地方各設分局迄今統計約有四十餘處惟推廣之事非一朝一夕所能驟期必須寬以時日緣

國家尙無專款爲辦理郵政之經費即使經費有著猶須先選人員學習各事儲備異日辦理分局之用更須詳查各處遠近先後以及如何來往等情形方能依次舉辦惟現旣奏

准推廣郵政擬卽剋期遵行先於各口已設郵局之處就近地方密爲布置步步前進以達於內地俟六個月以後卽將添設分局若干申請

鑒核其間若有緊要事務卽須隨時隨勢呈請

酌定並擬照光緒十九年八月初七日中文內所云凡鐵路設站電報設局之各處均添設郵政官局是以現

應請

貴衙門具奏請

旨飭令總理鐵路及電報各大憲卽與總郵政司會商或於站房局所內撥給房屋或讓與地段以便設立郵局之

用並須飭令鐵路各公司均應准附搭郵政人員寄遞文函信件公平索價電局代發郵政要電須較平人減價俾得互相輔助

國家重要之事以上所陳卽推廣郵政之法至裁撤驛站歸併郵政一節其事關係遞送公文並辦理國家之事是以尤爲緊要斷不能輕舉妄動查京中各部院係與各省督撫將軍等有來往之公文等件各直省大憲係與各屬員有來往之公文等件是以應有寄遞公文之法一係自北京至各直省城內一係自各省會至各府州縣城內此卽向來驛站所辦之事惟近十年內中國內外偏設電線內外各大憲遇有事端卽係發電通知且近二年內通商各口均設郵政官局京中與通商各省一切公私文函亦可寄遞卽如

直隸來往寄法

京中各衙門所有公私文函等類欲寄交直隸總督如交於台基廠郵政總局即可於一日內送至天津投遞直隸總督所有公文等類欲寄交京中各衙門如交於天津紫竹林所設之郵政局亦可於一日內送至京中投遞

山東來往寄法

京中各衙門所有公私文函等類欲寄交山東巡撫如交於台基廠郵政總局若係夏令可於二三日內送至烟台交關道轉寄濟南府投遞若係冬令可於五日內送至齊河地方官轉寄濟南府投遞山東巡撫文函等

類欲交京中各衙門若係夏令可送交烟台關道轉交郵政局寄遞若係冬令可送交齊河地方官轉交郵政局寄遞

江蘇來往寄法

京中各衙門所有文函等類欲寄交兩江總督江甯將軍等之文函等類欲寄交京中各衙門如交於台基廠總局可於五六日內送至南京郵局投遞兩江總督江甯將軍等之文函等類欲寄交京中各衙門如交於南京郵局亦可於五六日內送至京中投遞又京中所有文函等類欲寄交江蘇巡撫如交於台基廠總局亦可於五六日內送至蘇州郵局投遞江蘇巡撫之文函等類欲寄交京中各衙門如交於蘇州郵局亦可於五六日內送至京中投遞

江西來往寄法

京中各衙門所有文函等類欲寄交江西巡撫如交於台基廠總局可於六日內送至九江郵局交關道轉寄南昌府投遞江西巡撫之文函等類欲寄交京中各衙門如送交九江郵局亦可於六日內送至京中投遞

安徽來往寄法

現擬在安慶添設郵局所有京中各衙門文函等類欲寄交安徽巡撫如交於台基廠總局可於六日內送交安慶郵局投遞安徽巡撫之文函等類欲寄交京中各衙門如交於安慶郵局亦可於六日內送至京中投遞

湖廣來往寄法

京中各衙門所有文函等類欲寄交湖廣總督湖北巡撫等如交於台基廠總局可於七八日內送至漢口郵局投遞湖廣督撫憲之文函等類欲寄交京中各衙門如交於漢口郵局亦可於七八日內送至京中投遞京中所有文函等類欲寄交湖南巡撫亦可由台基廠總局寄至漢口郵局交由關道轉寄長沙投遞湖南巡撫之文函等類欲送交京中各衙門亦可交由漢口郵局寄至京中投遞至於荊州將軍等所有與京中來往之文函等類均可由沙市郵局轉寄投遞

四川來往寄法

京中各衙門所有文函等類欲寄交四川總督將軍等如交於台基廠總局可於二十八日內送至重慶郵局交由關道轉寄成都府投遞四川總督將軍等文函等類欲寄交京中各衙門亦可交由重慶郵局於十七日內送至京中投遞

浙江來往寄法

京中各衙門所有文函等類欲寄交浙江巡撫杭州將軍等如交於台基廠總局可於五六日內送至杭州郵局投遞浙江巡撫杭州將軍之文函等類欲寄交京中各衙門亦可交於杭州郵局於五六日內送至京中投遞

福建來往寄法

京中各衙門所有文函等類欲寄交福建各大憲如交於台基廠總局可於十日內送交福州郵局投遞福建各大憲文函等類欲寄交京中各衙門亦可交由福州郵局於十日內送至京中投遞

廣東來往寄法

京中各衙門所有文函等類欲寄交廣東各大憲如交於台基廠總局可於十日內送交廣州郵局投遞廣東各大憲文函等類欲寄交京中各衙門亦可交由廣州郵局於十日內送至京中投遞

廣西來往寄法

京中各衙門所有文函等類欲寄交廣西巡撫如交台基廠總局約於十二日內可送至梧州郵局交由關道轉寄桂林府投遞廣西巡撫文函等類欲寄至京中各衙門亦可交梧州郵局於十二日內送至京中投遞

雲南來往寄法

京中各衙門所有文函等類欲寄交雲南大憲如交台基廠總局可於二十日內送至蒙自郵局交由關道轉寄雲南府投遞雲南大憲文函等類欲寄交京中各衙門亦可交由蒙自郵局於二十日內送至京中投遞

貴州來往寄法

京中各衙門所有文函等類欲寄交貴州巡撫如交於台基廠總局交由漢口郵局轉交關道寄至貴陽府投遞貴州巡撫文函等類欲寄交京中各衙門亦可交由漢口關道轉交郵局送至京中投遞

東三省來往寄法

京中各衙門所有文函等類欲寄交盛京各大憲如交於台基廠總局可於五日內送至牛莊郵局轉交關道投遞盛京各大憲文函等類欲寄交京中各衙門亦可交由山海關道轉交郵局於五日內送至京中投遞其吉林黑龍江兩省來往京中文函等類應否由

盛京轉遞應請

酌奪示遵

西藏來往寄法

京中各衙門所有文函等類欲寄交駐辦事大臣如交台基廠總局可於一月內交由亞東稅務司轉遞駐藏大臣文函等類欲寄交京中各衙門亦可交由亞東稅務司於一月內送至京中投遞

以上寄遞之法若各省督撫將軍等欲互相寄送公私文函等類亦可照此法由就近之郵局轉遞辦理除河
南山西陝西甘肅新疆西北各直省至今郵政局尙無法寄遞外其餘各直省大憲等文函全可由郵政局照
以上之法遞送總之京中各衙門與各省大憲互通知一切事宜或用郵局或用電線均稱甚便情事如此
貴衙門似不難與兵部商酌何處驛站應行裁撤何處驛站尙須仍舊惟鄙意莫若於未裁之先卽照以上所
擬將國家一切公文正本由郵政局來往寄送試辦一年此一年內仍將一切公文副本交驛站照舊寄送以
防遺失之虞俟一年後若見郵局之法既妥且速彼時再定裁留驛站之法亦不爲遲以上所陳卽應否裁撤
驛站之法至於已開各局統計一年期內共收寄費若干開支若干一節另有清單附呈內將光緒二十三年
分收到寄送之文函新聞紙書籍等類各若干並入出銀兩數目分晰開列即可見此年內收到寄送之件共
有四百十一萬八千四百九十七件共收寄費銀八萬九百八十四兩一錢八分出辦理郵政人員薪水局用
等項銀十一萬七千五百三十八兩六錢五分輪船寄遞水程費三萬六百六十七兩五錢六分共開支銀十
四萬八千二百六兩二錢一分

以上入不敷出之數計有六萬餘兩惟此係開辦之首必有經費不敷之慮然開辦之年能得此數亦不爲少

若行之數年後則所入之數當必有盈無絀矣現奉前因理合備文申覆貴衙門鑒查可也須至申呈者光緒

貳拾肆年拾月初壹日

郵字第肆千陸百貳拾陸號

光緒二十三年分在各郵政局統共收寄信件等類暨銀款入出數目清單

一收寄信件數目

信件類 華入六十八萬五千三百六十七件	出五十三萬六千六百八十一件
明信片 華入八千七百七十八件	出一千萬二千一百五十七件
	一千三十五件
新聞紙 華入四十八萬六千二十五件	出五十一萬一千六百六十四件
	四萬四千三百五十件
書籍類 入四萬一千三百九十一件	共八萬七千四百八十四件
	出四萬六千九十三件
貨樣 入八千十五件	共一萬七千一百七十三件
	出九千一百五十八件

掛號信件 入六萬九千七百三十件 出六萬一千八百五十四件 共十三萬一千五百八十四件

包裹 入四萬五千一百五十八件 出四萬九千九百四十三件 共九萬五千一百一件

民船交郵政代送之總包 入十一萬七千五百二件 出十一萬七千五百二件 共二十三萬五千四件

共入二百萬一千六百五十九件

共四百十一萬八千四百九十七件

共出二百十一萬六千八百三十八件

一出入銀款數目

入發售各項票據 共關平銀八萬九百八十四兩一錢八分

出辦理郵政人員局用等項 共關平銀十一萬七千五百三十八兩六錢五分

出輪船寄遞水程費 共關平銀三萬六百六十七兩五錢六分

共出關平銀十四萬八千二百六兩二錢一分

共入關平銀八萬九百八十四兩一錢八分

共不敷銀六萬七千二百二十二兩三分

CIRCULAR No. 880 (SECOND SERIES).

Chinese language: knowledge of, both written and spoken, by
In-door Staff imperative, penalties of failure; Out-door
Staff to be encouraged in study of, rewards for.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 18th January 1899.

SIR,

1.—It is well known by every member of the Service that he is expected to acquire some knowledge of the Chinese language, and it is, on the other hand, a fact that the number of those who are qualified to transact business in Chinese is extremely limited and that their inability to do so is commented on and resented by their Chinese colleagues. You will therefore yourself take note and inform your staff that what follows will in future be acted on:—

- 1°. No retiring allowance will be issued to any In-door employé who is not able to transact business in Chinese, written and spoken.
- 2°. No one will be promoted to be Deputy Commissioner or Commissioner who has not a similar and adequate working knowledge of the language.
- 3°. The services of anyone already or hereafter promoted to be Deputy Commissioner or Commissioner who ceases to possess a personal and adequate working knowledge of Chinese, written and spoken, will be dispensed with.
- 4°. Any Assistant who at the end of his third year fails to qualify in spoken, or at the end of his fifth in written, Chinese will be discharged.
- 5°. For the In-door Staff the Court dialect or mandarin is to be preferred, but a local dialect will be accepted instead if accompanied by a working knowledge of written Chinese.
- 6°. The Out-door Staff are to be encouraged to master some Chinese and to learn a few of the written characters in most common use. Any Out-door officer who is found to possess superior qualifications as a Chinese scholar, speaking any dialect, whether local or mandarin, and reading written Chinese, will receive annually, over and above his pay, a bonus of

Tls. 150, and every officer who is studying or picking up a local dialect for everyday conversational purposes an annual bonus of *Tls.* 75, their names to be reported annually by the Commissioner they serve under and the bonus requisitioned for. For Examiners and Tidesurveyors a knowledge of Chinese is necessary, and no Out-door officer will be promoted to either rank who is ignorant of what the position requires.

2.—Seeing that it is a duty, and also that it will pay, to acquire and keep up Chinese, it would be money well spent were all who draw over three hundred taels a month ($150 + 150$) to provide and retain their own teachers; these could be procured from Peking for from fifteen to thirty taels a month, and locally for half that amount.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 886 (SECOND SERIES).

Temporary aids to navigation under pressing circumstances may be established without previous reference to Peking.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 2nd March 1899.

SIR,

A question has come up about the line to be taken locally regarding marking navigable channels in the Yangtze,* and as similar ones may possibly arise there and elsewhere again, I think it as well to lay down a few instructions for your guidance.

We cannot, as some shipping people seem to suggest we should, undertake to make a river channel "safe for navigation": the forces of nature make the channels, close them, or change them. All we can do is to assist navigators by marking them, when we are satisfied the need for marks has arisen, as best we can with the material at our disposal. We have no special surveying department and cannot assume the responsibility of following, reporting, and charting all the changes which occur in a great river as fast as they take place.

* For development of the Yangtze aids to navigation service, *vide* I.G. Cirs. Nos. 1780 and 3161.

The rule is that you establish permanently no buoy, beacon, or navigation mark without the Inspector General's sanction, and that rule is not modified by this Circular. On the other hand, it occasionally happens that changes develop suddenly and a pressing necessity to do something for the time being arises. Under such circumstances, when you and your Harbour Master are satisfied that some temporary navigation aids are wanted, you are justified in doing your best to provide them provisionally and notifying what you have done by Local Notice to Mariners and describing it as a temporary or provisional measure. Such moderate sums as may be required to hire a boat to serve as a light-boat, to rig up a temporary light, to pay Keepers, to fix and moor a temporary or a spar buoy, and the like, may be expended and charged to Account C without special reference here in advance.

In all cases you will do well to communicate with the Coast Inspector where time permits, and at once report whatever you do to the Inspector General.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 889 (SECOND SERIES).

**Invoice values: addition of 10 per cent. in calculating
ad valorem Duties, reasons for.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 29th March 1899.

SIR,

It is sometimes asked why the Customs add 10 per cent. to invoice values when calculating *ad valorem* Duties. The answer is that it is done on the recommendation of the Shanghai Chamber of Commerce: thus, when that Chamber, through its chairman, Mr. Moncrieff, addressed Lord Elgin, the British Ambassador, on the 2nd October 1857, and made various suggestions regarding the Treaty and Tariff to be negotiated, it said:—*

* For full text of Mr. Moncrieff's letter, *vide* British Parliamentary Papers: "Correspondence relative to the Earl of Elgin's Special Missions to China and Japan, 1857-1859," pp. 61-64.

"This Chamber considers—

"That it is desirable to adhere to the precedent in the existing Tariff and to levy a fixed Duty upon all staple articles equal to an *ad valorem* Duty of 5 per cent., calculated upon an average value.

"That in all minor articles and fancy manufactures, the values and descriptions of which are too varied to admit of specific classification, an *ad valorem* rate of 5 per cent. should be levied, *calculated on the invoice value with 10 per cent. added for charges at the exchange of the day.*"

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 890 (SECOND SERIES).

Tariff Rule 2—Duty-free goods: *résumé* of evidence supporting Customs interpretation of.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 29th March 1899.

SIR,

1.—Tariff Rule 2—Duty-free goods—has always appeared difficult to interpret and apply, and questions under it have been again arising. In the earlier days the tradition of the intention of the negotiators was fresh in memory, and that key to its right reading was a help; but more recently a newer class of officials has had to be dealt with, and their contention has been that they have nothing to do with intentions but must be guided by the letter of the ratified text. The Customs, as you know, have been consistent from the very beginning in maintaining that inasmuch as the intention of the framers of the rule was to exempt merely what Foreigners themselves use, and not what they trade in or sell to Chinese, therefore things traded in or sold to Chinese, although named in the Duty-free list, are dutiable. It is advisable to have on record, in a handy form, whatever still exists to support the Customs interpretation, and it is to place the same before you that, in continuation of Circular No. 1 of 1872, the present is written.

2.—When the British Ambassador, Lord Elgin, arrived in China in 1857, the various merchants, and more particularly those at Canton and Shanghai, were asked for suggestions bearing upon questions of trade, etc., and it was on their advice that the Duty-free rule was framed: it had been the practice of the Chinese Customs, even when there was no such rule in existence, to exempt things that belonged to Foreigners personally or were imported for their use exclusively. Thus Lord Elgin, in his despatch to Lord Malmesbury of the 8th November 1858 (No. 222, Blue Book, 1857–1859),* writes as follows:—

“ Rule No. 2 provides that certain articles which are now admitted at the ports Duty free by custom shall henceforward be admitted at them Duty free by Treaty On looking over the list, your Lordship will, no doubt, observe it as a noticeable fact that Foreigners at the open ports of China have been, and still are, not by law or Treaty, but through the favour of the Custom House, in the practical enjoyment of exemption from Duty payments on *all articles of Foreign produce which are supposed to enter into their consumption.*”

Paper No. 50 of the same Blue Book is Lord Elgin's despatch to Lord Clarendon of the 23rd November 1857, and covers the letters received from the Shanghai Chamber of Commerce and the British mercantile community at Canton and Hongkong; the despatch says—

“ These letters , in their tone very creditable to the writers, contain some useful suggestions; and they leave on my mind the general impression that the provisions of the existing Chinese Tariff are not much to be complained of, and that where they are objectionable, they are, for the most part, modified in practice.”

Enclosure 1 in No. 50 is from the chairman of the Shanghai Chamber, Mr. Moncrieff, to Lord Elgin; he says—

“ This Chamber considers

“ That it is desirable to include in one schedule of Duty-free goods all articles which have been

*The Blue Book referred to is “Correspondence relative to the Earl of Elgin's Special Missions to China and Japan, 1857–1859,” and the pages on which the quotations cited will be found are pp. 425, 61, 61–62, 70–71, 206.

hitherto *imported for the use of Foreigners and not as merchandise for sale to the Chinese.* Under the present Tariff a Duty is leviable upon some of these, although, in many cases, it has not been exacted. It is desirable that such exemption should have the sanction of Treaty arrangement."

Enclosure 2 in No. 50 is from Messrs. Jardine, Matheson, & Co., and other merchants, to Lord Elgin; they say—

"We may proceed to specify certain privileges already conceded by usage at some of the Custom Houses which it might be advisable to introduce as regular provisions in any amended Agreement relating to the Tariff In all cases we believe that *goods intended for the use of Foreigners in China, when so declared and entered,* have been admitted Duty free, though some of these are specially designated in the Tariff, and to all others the usual 5 per cent. on unenumerated Imports is applicable."

Paper No. 111 of the same Blue Book covers a Memorandum drawn up by Mr. Vice-Consul Winchester, commenting on the letter signed by Messrs. Jardine, Matheson, & Co. and others; he says—

"The liberality of the Chinese Customs in exempting *household and ships' stores intended for Foreign use* is sufficiently remarkable and could only exist in a country where the differences between Native and Foreign habits are marked by the broad lines which separate them in this country. It is probable that the Chinese Government will not make any difficulty in conceding *an exemption which has in effect been granted* at all the open ports."

3.—The quotations above set forth show clearly that what the negotiators intended to formally include in the Treaty was an exemption which had in effect been previously granted at the open ports, and that that exemption covered simply such articles of Foreign produce as were supposed to enter into Foreign consumption and were not imported as merchandise or for sale to Chinese. They substantiate and establish the correctness of the Customs interpretation, and, just as the Custom House exempted Duty-paying Tariff articles, if declared for Foreign consumption, before the Duty-free rule was ever thought of, so, now that that rule exists, would it only

be fair to expect a somewhat analogous concession from the Foreign official, viz., that where doubt arises regarding the application of this somewhat contradictory and clumsily-worded rule, exemption is only to be given to articles really of Foreign origin and for Foreign use, although named therein as Duty free. As those who come hereafter will naturally look more to letter than to original intention, it will be well to keep what we know about the negotiators' intentions well to the front, even if it does not prevail, till some future revision settles the question.*

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 894 (SECOND SERIES).

Kiaochow Custom House opens 1st July 1899: Mr. Ohlmer, Commissioner; copies of Agreement and Yamén despatches and Customs Regulations concerning procedure.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 5th May 1899.

SIR,

1.—I have to inform you that the Kiaochow Custom House will be opened at Tsingtao on the 1st July, and that documents to and from that establishment are to be dealt with in the same way as similar documents intended for or emanating from other Chinese Custom Houses.

2.—In this connexion I append for your information and for record copies of the Agreement signed by the German Minister, Baron von Heyking, and myself, and the despatches to and from the Yamén concerning the same; also a set of Customs Regulations

* This question of the duty-free list was dealt with at the time the Peace Protocol of 1901 was drawn up. The representatives of the 11 Powers responsible for that document decided that in the interests of revenue the duty-free list, as it then existed, should practically be abolished (*vide* Peace Protocol of 1901, Art. VI (e), 1°; Rule II of the Revised Import Tariff for the Trade of China, 31st October 1902; and I.G. Cirs. Nos. 979 and 1391).

examined here and returned to Kiaochow, to be introduced there with such additions as may be arranged for locally to meet fresh local requirements.

3.—Mr. Ohlmer,* Commissioner of Customs, is in charge of the Kiaochow Custom House.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

AGREEMENT ABOUT THE ESTABLISHMENT
OF A MARITIME CUSTOMS OFFICE
AT TSINGTAO.

1.—The Commissioner or the Chief of the Maritime Customs Office at Tsingtao is to be of German nationality. The Inspector General of Customs will come to an understanding with the German Legation at Peking in case of appointing a new Commissioner.

2.—The members of the European staff of the Maritime Customs Office at Tsingtao shall, as a rule, be of German nationality; in case, however, of a suddenly occurring vacancy or of temporary requirements of the Service, members of other nationalities may be provisionally sent to Tsingtao.

* E. Ohlmer was born on the 23rd March 1847 at Hildesheim, Hanover, and joined the Out-door Staff of the Customs Service on the 1st May 1868. Shortly afterwards he was transferred to the In-door Staff as a Clerk. He served at Shanghai for a year and then for seven and a half years in the Inspectorate at Peking, where he was promoted to be Deputy Commissioner on the 1st January 1877. He was again at Peking from May 1882 to November 1883, from July 1887 to March 1888, from May 1891 to September 1893, and from October 1893 to March 1894, chiefly in the capacity of Audit Secretary. He was promoted to be Commissioner on the 1st July 1887 and was in charge at Pakhoi, Foochow, Lappa, Ichang, and Kiaochow, at which latter port he remained from August 1898 to 31st May 1914. He resigned on the 31st May 1916. Ohlmer accompanied the Inspector General twice on tours of inspection, once in 1872 and again in 1877. He held Civil Rank of the 4th, the 3rd, and the 2nd Classes, the Order of the Double Dragon, 3rd Division 2nd Class, 3rd Division, 1st Class, 2nd Division, 2nd Class; Order of St. Stanislaus, 3rd Class; Officer of the Order of St. Maurice and St. Lazare, Italy; Order of the Red Eagle, 4th Class, Russia; Commander of the Order of Christ, Portugal; Officer of the Order of Henry the Lion, Brunswick; Order of the Crown, 2nd Class, Germany; and Order of the Chia Ho, 3rd Class.

3.—The Inspector General of Maritime Customs will inform the Governor of Kiaochow beforehand about all changes in the staff of the Customs Office at Tsingtao; this, however, does not apply to the employés of the Chinese staff.

4.—All correspondence between the Customs Office at Tsingtao and the German authorities and German merchants shall be conducted in the German language. Should, however, merchants of other nationality come to reside at Tsingtao, they shall be at liberty to correspond in their language; correspondence in Chinese shall be likewise permitted.

5.—On merchandise brought by sea to Tsingtao no Import Duty shall be levied. Import Duty according to existing Treaties shall be levied by the Maritime Customs Office on all merchandise or products passing the German frontier of Kiaochow into the interior of China. The German authorities agree to take suitable measures to assist as far as it is possible in the prevention of merchandise passing the German frontier when not provided with a Permit or Pass by the Maritime Customs Office.

6.—When Chinese merchandise or products brought from the interior of China into the German territory of Kiaochow are shipped from Tsingtao to other places, they will pay the Export Duty according to existing Treaties. Produce raised in, and merchandise manufactured from produce raised in or imported by sea into, the German territory of Kiaochow shall pay no Export Duty. The Duty to be paid by articles manufactured in the German territory from materials brought there from the interior of China will be settled later.

7.—Chinese merchandise or products brought from Chinese Treaty ports to Tsingtao shall pay no Duty as long as they remain inside German territory; but if these Chinese merchandise or products pass the German frontier into the interior of China, they shall pay according to existing Treaties.

8.—Chinese merchandise shipped from Tsingtao, and having paid accordingly Export Duty, shall be provided with a receipt, on the producing of which it shall pay, on being landed at a Chinese Treaty port, a Coast Trade Duty according to existing Treaties.

9.—For European and other non-Chinese merchandise, on being shipped to Tsingtao from a Chinese Treaty port, the Import Duty paid at the latter port shall be refunded by Drawback according to Article 26 of the German-Chinese Treaty of 1861. On being imported to Tsingtao such merchandise shall pay no Duty, so long

as it does not pass the German frontier into the interior of China. On being re-exported from Tsingtao to other places outside China, such merchandise shall pay no Export Duty.

10.—Chinese merchandise or products having been shipped from a Chinese Treaty port to Tsingtao and reshipped from there to places outside China shall on this occasion pay no Export Duty, in case that documentary evidence is produced of their having paid Export Duty at the Treaty port from which they came.

11.—The Maritime Customs Office at Tsingtao shall take no part in the collection or administration of Tonnage Dues, Light-house Dues, or Port Dues.

12.—The Customs Tariff in vigour in the Chinese Treaty ports shall be applied likewise by the Maritime Customs Office at Tsingtao.

13.—The Maritime Customs agrees to levy on all Opium brought to Tsingtao the same Duties and Taxes (Likin) which are levied on Opium in Chinese Treaty ports. The Duties and Taxes collected on Opium which enters into consumption inside the German territory shall be collected by the Maritime Customs for account of the German Government, and be paid over to the latter at certain intervals, to be fixed at convenience.

14.—The Government of Kiaochow agrees to set apart for the Maritime Customs Office sufficient space at Tsingtao for building offices, lodgings for the staff, with suitable room for garden, stables, and servants quarters. The amount to be paid for the sale or lease of such ground is to be settled locally by mutual agreement.

15.—The Chief of the Customs Office and the members of the staff shall be free from any obligation to act as jurors or assessors or from any other personal services.

16.—The Maritime Customs Office at Tsingtao, as designated in the above Articles, shall take charge of the collection of Duties, Taxes, or Likin on all Chinese-built vessels (junks) coming to Tsingtao or to other places in the bay of Kiaochow and on all merchandise brought in such vessels. The Duties, Taxes, and other charges collected from Chinese-built vessels or from merchandise brought by them to Tsingtao shall not exceed the charges which have hitherto been levied from such vessels and such merchandise at Tsingtao or in other places of the bay of Kiaochow. Should at any time the charges levied on Chinese-built vessels and on merchandise brought by them at other ports in the province of Shantung be less in amount than such charges in the bay of Kiaochow, the latter shall be reduced to the amount levied in those other ports.

17.—The aforesaid Maritime Customs Office at Tsingtao shall be charged likewise exclusively with the granting and issuing of Transit Passes for merchandise going into the interior of China, as well as for merchandise coming from the interior of China to Tsingtao; and this Office will be charged as well with all and every function, right, or capacity which appertain in the Treaty ports to the so-called Chinese Customs Taotai.

18.—For the Transit Passes mentioned in Article 17 the Duty according to existing Treaties—*i.e.*, half of the amount of the Export or Import Duties—shall be collected by the Maritime Customs Office at Tsingtao.

19.—The procedure to be observed in case of frauds or contraventions committed by merchants against the Maritime Customs rules shall be settled hereafter by a separate Agreement, but it is understood in principle that all judicial procedure rests with the German tribunals at Tsingtao.

20.—In view of the possibility that with the development of commercial activity at Kiaochow new requirements may arise which are not to be foreseen, it is understood that the present Agreement bears a provisional character, and that both parties to it agree to introduce amendments as soon as required for the purpose of remedying inconveniences which may arise in the practical execution of this Agreement.

Signed at Peking the 17th April 1899.

(signed) HEYKING,

Minister of Germany.

(signed) ROBERT HART,

Inspector General of Customs.

ENCLOSURE No. 2.

總稅務司申呈 總理衙門

爲申呈事竊膠州徵收稅鈔等事應如何辦理迭經提及而德國原擬將膠州作爲互市之場不設關徵稅旋擬在該處建立德國之稅關復議定可由中國在該處比照九龍等關派稅務司前往設關惟須先允訂明數端一應派德國人爲稅務司二所有進出該口之各項貨物統歸其一律辦理三稅則宜照通商稅則一律無異以上各節若允行即可照辦總稅務司觀此情節因恐坐失機宜是以特派宜昌關稅務司阿理文人德國前往膠澳謁見德國巡撫擬議一切現據該稅務司詳報已謁德國巡撫頗蒙優待並於該處劃出地址一段允設中國海關俟將試行之詳細章程訂明即當繕呈鑒核等語總稅務司查膠州既允中國建設海關應即派阿理文爲該處稅務司俟將擬議各項辦法呈報前來再爲據情呈明一切理合先行備文申請

貴衙門鑒查可也須至申呈者光緒貳拾肆年捌月貳拾伍日

京字第叁千陸百捌號

總稅務司申呈 總理衙門

爲申呈事竊查膠州設關一事去歲春間德國親王到京會面與總稅務司云與其在膠州沿邊地方多設

緝私處所不若在界內設關總理一切等語並託總稅務司籌議辦法一面將所論情形詳報本國當由總稅務司卽將前由在

貴署面爲陳明嗣卽與德國駐京大臣往返函商並調宜昌關稅務司阿理文前往該處查明一切現經籌定辦法繕立_{英漢}文各一分彼此畫押存案若

貴衙門均以爲然即可照辦倘不以爲然只可在沿邊地方設立緝私處所矣伏查所擬之辦法其要義有五一該關所用洋員應由總稅務司由各處新關人員內揀調德國人前往二德國界內所產各物出口時毋庸納出口稅界內所用之物進口時毋庸納進口稅三中國土貨經過德界出口者並經過德界入內地之進口貨若由洋式船隻裝運應按通商稅則完納稅項若係華式船隻應按向遲之中國稅則辦理四凡通商各關監督應辦之稅務各事暨辦事之權均歸該關稅務司一人掌理該稅務司所發入內地買土貨之報單運照暨運洋貨入內地之稅單等照均與各關監督所發者無異五所定辦法各節均屬試辦若日後查有應行修改之處即可會商改訂所謂五端之要義如此理合將擬定畫押之辦法照錄兩分備文附呈

貴衙門鑒查示覆可也須至申呈者附照錄擬定畫押之辦法兩分 光緒貳拾伍年叁月初捌日

總理衙門劄行總稅務司

爲劄行事光緒二十五年三月初九日據總稅務司申稱膠州設關一事去春德國親王允在界內設關總理一切嗣卽與德國駐京大臣往返函商並調宜昌關稅務司阿理文前往該處查明一切現經籌定辦法繕立

英漢文

各一分彼此畫押存案若以爲然即可照辦儻不以爲然祇可在沿邊地方設立緝私處所矣伏查所擬之辦法其要義有五一該關所用洋員應由各處新關人員內揀調德國人前往二德國界內所產各物出口時毋庸納出口稅界內所用之物進口時毋庸納進口稅三中國土貨經過德界出口者並經過德界入內地之進口貨若由洋式船隻裝運應按通商稅則完納稅項若係華式船隻應按向邊之中國稅則辦理四凡通商各關監督應辦之稅務各事暨辦事之權均歸該關稅務司一人掌理該稅務司所發入內地買土貨之報單運照暨運洋貨入內地之稅單等照均與各關監督所發者無異五所定辦法各節均屬試辦若日後查有應行修改之處即可會商改訂所謂五端之要義如此合將擬定畫押之辦法照錄兩分請鑒查示復等因前來本衙門查該稅務司所擬青島設關徵稅辦法尙屬妥協惟六條九條十三條十七條內有德國屬界字樣應照條約改爲德國租界俟一律更正後卽由總稅務司與

德國駐京大臣商訂畫押以便設關辦理一切並申報本衙門以憑咨行北洋大臣山東巡撫并札知東海關道可也須至劄者光緒貳拾伍年叁月拾柒日

總稅務司申覆 總理衙門

爲申覆事奉到本年三月十七日

鉤劄內開總稅務司呈送所擬青島設關徵稅辦法尙屬妥協惟六條九條十三條十七條內有德國屬界字樣應照條約改爲德國租界俟一律更正後卽由總稅務司與

德國駐京大臣商訂畫押以便設關辦理一切並申報本衙門以憑咨行北洋大臣山東巡撫并札知東海關道等因奉此總稅務司遵將第六第九第十三第十七各條內屬界字樣改爲租界另繕一分送交

德國駐京大臣存案並與商定自本年五月二十四日卽第壹百伍拾陸結之首開辦現准
海大臣函稱所改字樣均可照改開辦之期即可自五月二十四日爲始茲特一面報明本國政府備案一面行知青島大憲查照等因總稅務司除將譯漢之章程改妥另繕一分附呈外理合備文申請

貴衙門鑒查可也再膠州新關設在青島旣經定妥並已定日開辦前派查辦事宜之阿理文現可補授該處稅務司之任至洋船納稅各事自有通商稅則可守惟華船照舊納稅一節應請由

貴衙門行知該管官將華船稅則速發數分預交阿稅務司查收以便屆期違辦爲要合併聲明須至申呈者 光緒
貳拾伍年叁月貳拾日

附改正青島設關辦法摺一件

京字第叁千柒百拾叁號

會訂青島設關徵稅辦法

一青島所設海關應於各稅務司中揀德國人派充該關稅務司倘有時應行更調則由總稅務司與
德國駐京大臣定明另派

一該關所用各項洋員原宜選派德國人惟或因未能預料倉猝缺出更調不及或因別關人地相需必須調往則
青島之關未便懸缺久待即可調派別國之人暫行委用

一該關洋員如應更調總稅務司亦應先行知會膠州巡撫惟在關華人不在此例

一該關與德國官員暨德國商民等文函往來均用德文他國商民寓居青島者均准用本國文字以便交易或用
漢文來往亦可

一凡有貨物由海路運進青島口岸均不徵完進口稅餉若貨物由膠州界內運赴中國內地即由青島海關照約

徵收進口稅惟各貨若未領有青島海關准單不准運出膠州界外該處駐紮德員現允酌定防範之法以助該

關嚴杜弊端

一凡中國土貨由內地運進膠州之德國租界內若再裝船運往他處卽由青島海關照約徵收出口正稅惟德租界內所產之土貨並界內土產及由海路運來之物料製成各貨其出口時無庸完納出口稅餉至中國內地各物運入德國租界內製成各貨其徵稅章程嗣後酌議訂辦

一中國土貨由中國通商口岸運進青島若留於界內不再運出者無庸完稅若過界運往內地卽須按照條約稅則在青島完納稅餉

一中國貨物在青島完納出口正稅報運他口准領完稅憑據俟進通商他口將憑據赴關呈驗卽照現行條約稅則完納復進口半稅

一洋貨在通商口岸已完進口正稅復欲裝船報運青島者准照咸豐十一年所立德國條約第二十六條之辦法辦理卽係准赴關請將所完之進口正稅發給存票該貨運進青島若不出德國租界卽不徵稅如再出口運往外洋亦不徵出口稅餉

一凡中國土貨由通商口岸運進青島若呈有在原口完過出口正稅之憑據復裝船運往外洋卽無庸完納出口正稅

正稅

一所有收支船鈔暨泊船規費一切事宜青島海關毋庸經理

一、青島海關徵收稅餉卽照現時通商各口之稅則辦理

一、凡洋士各藥運進青島由該處海關照通商各口辦法一律徵收各項稅釐其在德國租界內所銷用者卽由關代德國徵收稅釐酌核屆期照數撥交

一、德國允於膠州界內青島地方指定處所足爲中國建立海關暨蓋造各員住屋之需其置價或租費須在該處公同酌議訂辦

一、所有偕同聽審暨幫同料理案件一切事宜德國允不派海關人員充當

一、凡民船駛進膠州灣之青島或所屬別處地方該船並所運貨物應完之各項稅釐規費等類均歸海關徵收惟各款數目不得過該處向來所徵之數且嗣後若在山東他口所徵數目較膠州灣所徵之數減少則膠州灣亦一律照減以昭平允

一、凡在膠州德國租界內欲領運貨進出內地之憑單者祇須赴青島海關請領其通商口岸監督關道所有之職分權柄青島海關均與一律無異

一、所有出入內地之子口稅應由青島海關按照現行之條約稅則徵收卽_進_{出口}正稅之半

一、稽查走私偷漏暨違犯關章等事之辦法嗣後酌核另訂惟所有掌握查訊之大權自歸德國所設之衙署

一嗣後膠州商務擴充其情形或致改變彼此認明此次所訂爲試行之辦法若遇有窒礙之處可隨時酌量修改以期美善

光緒貳拾伍年叁月初捌日

德國駐京大臣海靖押

總稅務司赫德押

隨京字第叁千柒百參號

膠州新關試行章程

第一章論進出口暨運入內地貨物辦法

一洋土各貨運進膠州德國界內不徵稅餉至洋土各藥與兵械及轟爆物並製兵械及轟爆物所需各料不在其內另議專法辦理

一洋土各貨由中國通商口岸運赴青島若無在原口已完稅餉之憑據運過膠州德界往中國地方者即應照則徵進口正稅

一土貨由通商口岸青島若有在原口已完出口正稅之憑據運過膠州德界往內地者即應照則徵復進口半稅

一土貨由內地運赴青島若運出口者即應照則徵出口正稅

一膠州德界內所產之土貨暨用土貨製成各物呈有官署所發之憑據若由青島運出口者不徵出口稅

第二章論洋土各藥

一 洋藥若非原封不動不准載運進口其原封不動者於運到時須赴關報明由關派人查驗存儲關棧俟完清稅釐黏貼印花後方准運出德界其祇在德界銷用者另歸專章辦理土藥比例辦理

第三章論兵械暨轟爆等項物料

一 凡兵械暨轟爆物與製兵械及轟爆物所需各料均歸專章辦理除立有保結領有護照各件外不准運過德界赴中國地方

第四章論進口船單等事

一 凡船進口若載有應運內地之貨物須將該貨繕具清單一紙呈關查驗該船若係由通商口岸駛來者亦須將在他口所領之各項關單一併呈交其船單必須詳細核實報明若海關再欲加細探詢以便造冊之處該船主自應詳細陳明若能由各貨主將進口各貨之成色斤重價值等情逐細開報則造具冊籍更屬較易

第五章論土貨復進口辦法

一 土貨進口領有原出口完稅之憑據者應呈請由關查驗該貨則復出口運往內地時即可不失祇徵復進口半稅之益

第六章論出口單件等事

一 出口貨物須報關請驗繕發驗單完清稅餉後由關發給下船准單若未領有由關蓋印之准單私將貨物下船者即將該貨罰充入官

一 出口貨物已完出口正稅若因船滿退回應赴關呈驗後裝載他船以免再徵出口正稅
一 船隻下貨完竣須由船主或代辦人將出口各貨繕具船單呈關查驗單內註明各件之號碼等情若船主假報不實即可罰銀惟不得過洋銀一百元

一 凡船隻欲出口時所領下貨各准單由關派員到船收回並其出口船單一併繳收若該船已經完清各項稅餉即由關發給紅單持赴管理口岸之官署內領回船牌等件出口

一 膠州新關除禮拜日暨照章封關日期外每日自早十點鐘開關至晚四點鐘閉關

一 凡有由該關稅務司斷詢罰辦之案若其人心不甘服可將該案情形控於德國所派聽審之員即援引同治七年所定會訂章程之意義擬辦

一 華洋商船在青島貿易者統屬以上所列各章辦理

一 洋土各藥及兵械與轟爆物並製造所需料件專章

一 洋藥祇准原箱報運進口不得拆改包裝到口時即赴關報明由關管理卸存關棧若海關疑有作弊可任便將各貨扣留亦可搜查其船該船主須盡心幫助以防流弊

土藥比
例辦

一洋土各藥在德界內銷用須由該處德員與海關官員管理熬膏備用等事成膏後卽裝小盒每盒重有十或二十三十四五十葛棱不等又須每盒按值貼票藥店須赴德署呈報掛號完納規費領取執照無執照者不准售賣

一兵械與轟爆物並其製造所需之料進口時須立即報明遵聽本口所定章程辦理卸存棧內其火藥等件並其製造所需之料均須在特設之專棧存儲若無由管理該口衙署所發之准單不得移出並須交納棧租其兵械均須存於關棧之內若無由管理該口衙署所發之准單亦不得移出仍須交納棧租

專款

一青島口岸貿易清冊在備成尙未刊印以前允由海關先聽德國政府閱悉鈔用若德政府探詢貿易情形海關亦可詳細答覆

一膠州德界內銷用之洋土各藥其稅釐係由海關代徵所需徵收之費按每百兩扣二兩五錢卽由關將所收之數除徵收費外按月照數撥付德國政府查收

一海關所需辦公之地並向用之辦公處所及居住之房屋等項德國均准予海關使用不取值價

一至酌定杜漏防弊之辦法並在界內分派員役訪查各節海關可商指某處辦理惟其處尙未酌議指定

ENCLOSURE No. 3.

PROVISIONAL CUSTOMS REGULATIONS FOR THE
GERMAN TERRITORY OF KIAOCHOW.

I.—(a.) The import of Foreign and Chinese goods and produce into German territory is free, with the exception of Opium, Arms, and Explosives and the materials used in the manufacture thereof, which are subject to special regulations (*vide §§ II and III*). Import,
Export, and
Transit.

(b.) Foreign goods and Chinese commodities, unaccompanied by Duty-paid Certificates, imported from Chinese ports must pay Tariff Import Duty on exportation from German into Chinese territory.

(c.) Chinese goods imported from Native ports, accompanied by Duty-paid Certificate, must pay Coast Trade Duty on exportation to the Chinese *Hinterland*.

(d.) Goods arriving from the interior when exported pay Tariff Duty.

(e.) German territorial produce or goods manufactured from it, if accompanied by an official Certificate (*Ursprungszeugniss*), are not liable to Export Duty upon shipment from Tsingtao.

(f.) Goods forwarded to or coming from the interior under Transit Pass must pay Transit Dues in addition to the Import or Export Tariff Duty.

II.—Opium can only be imported in original chests, and must on arrival be reported to the Customs, who will supervise its transportation to the Customs Godown. Opium.

Upon payment of Duty and Likin, Opium may be exported under Customs seals and control from German into Chinese territory.

The importation and consumption of Opium in German territory is subject to special regulations. (*See below.*)

III.—The importation into German territory of Arms and Explosives, as well as materials used in the manufacture of the same, is subject to special regulations. (*See below.*) Arms and
Explosives,
etc.

The export of the same from German into Chinese territory is prohibited, except under *Huchao* and special regulations after furnishing a sufficient guarantee.

Import
Manifests
and
Customs
supervision.

IV.—The masters of vessels arriving at Tsingtao, and having on board merchandise destined for the interior of China, will hand to the Customs officers a Manifest for such merchandise and Customs papers, if coming from a Chinese port.

The Manifest must be a correct statement of the aforesaid merchandise, and, if called for, fuller particulars must be supplied for statistical purposes.

Consignees of import cargo are requested to furnish the Customs with full particulars as to value, weight, and quantity of their goods for statistical purposes.

Coast Trade
Duty
privileges.

V.—Goods arriving from Chinese ports under Duty-paid Certificate are subject on importation to Customs inspection, under penalty of loss of Coast Trade Duty privileges.

Export
Manifests
and
Customs
supervision.

VI.—(a.) A Permit to Ship will be issued by the Customs for goods to be exported after they have been examined and have paid the Tariff Duty. No cargo may be taken on board without such Customs Permit or Shipping Order bearing the Customs seal, under penalty of confiscation.

(b.) Duty-paid cargo which cannot be received on board ought to be reported to the Customs before being relanded, in order to secure exemption from Export Duty when subsequently shipped.

(c.) When the loading of a vessel is completed, a Manifest of her outward cargo must be handed in to the Customs by the master or agent. It must contain an account of the marks, numbers, contents, etc., of every package on board. For exhibiting a false Manifest the master is liable to a fine not exceeding \$100.

(d.) When a vessel's Clearance is applied for, her stamped Permits and Shipping Orders are examined on board; and if they are found in order and the Customs are satisfied of the correctness of the Manifest, and that the whole of the Export Duties have been paid, the Customs Clearance is handed to the captain, and the vessel is entitled to receive back her papers from the Harbour Department and to leave the port.

Office
hours.

VII.—The Custom House is open for the receipt and issue of all Customs papers from 10 A.M. to 4 P.M. on all days, Sundays and holidays excepted.

Appeal.

VIII.—In cases of confiscation and fines imposed by the Commissioner of Customs, the person concerned has the right of appeal to the official nominated for such duty by the Kiaochow

authorities. In such cases the procedure will be conducted in accordance with the spirit of the "Rules for Joint Investigation in Cases of Confiscation and Fine by the Custom House Authorities: Peking, 31st May 1868."*

IX.—Above Regulations apply to all merchant vessels and junks.

SPECIAL REGULATIONS FOR THE IMPORTATION AND CONTROL OF OPIUM, ARMS, AND EXPLOSIVES AND ARTICLES USED IN THE MANUFACTURE THEREOF.

A.—*Import of Opium.*—Opium can only be imported in original chests; the importation of smaller quantities is forbidden. All Opium must on arrival be reported without delay to the Customs, who will supervise its transportation to the Customs Godown. The Customs officials are entitled to stop all suspicious goods and to search the ship, in which case the captain is to render all possible assistance.

B.—*Consumption of Opium.*—Opium for consumption in German territory must be prepared under the supervision of the Government and the Customs. When prepared, the Opium is packed in tins containing 10, 20, 30, 40, and 50 grammes, and each tin provided with a stamp corresponding to the selling price. It can only be sold by licensed dealers, and a charge will be made for the license.

Arms and Explosives, as well as materials used in the manufacture of the same, must at once be declared on arrival, discharged and stored in accordance with Harbour Regulations.

Powder and other Explosives, as well as materials used in their manufacture, must be stored in special godowns, and cannot be delivered without Permit from the Harbour Department. Storage will be charged for.

Arms must be stored in the Customs Godown, and cannot be delivered without Permit from the Harbour Department. A charge will be made for storage.

SPECIAL AGREEMENT.

1°. The Customs agree to place the annual Returns as soon as compiled, and before they are printed, at the disposal of the Imperial Government, also to afford, if possible, statistical information when required.

* *Antea*, vol. i, I.G. Cir. No. 19 of 1868, pp. 104-119.

2°. The Customs will collect the Duty on Opium consumed in German territory, and will remit the same to the Government monthly after deducting $2\frac{1}{2}$ per cent. for cost of collection.

3°. The Government agrees to hand over to the Customs, free of charge, land for the necessary official Customs buildings and such houses which have hitherto served that purpose and may now be required by the Customs.

4°. The Customs shall be allowed to exercise Customs control and to station officers at certain places—yet to be determined—in the German territory (*Pacht Gebiet*).

CIRCULAR No. 899 (SECOND SERIES).

Office Allowance: * extra grant to meet increased pay;
instructions concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 5th June 1899.

SIR,

1.—In continuation of my Circulars Nos. 833 and 847, Second Series:

Notifying the issue by the Government of additional funds to provide for an increase of pay to the Staff:

in the latter of which it was stated that though the extra money was to be paid through the Shanghai Taotai it was to be in part provided by certain ports mentioned in the Hu Pu's memorial, each providing a specified quota, I have now to notify that the Yamén has arranged for a certain modification of the present practice, to take effect in July.

2.—Hereafter no money will be sent by other ports on this account to the Shanghai Taotai: each port paying a quota will pay it direct to the Commissioner there. I append a list of the ports which are to issue funds, showing the amount each is to pay annually and monthly, and I have now to instruct the Commissioners at the ports concerned to act as follows. They are to apply monthly to the Superintendent for one-twelfth of the annual sum named, in addition to what is applied for as regular Customs allowance in accordance with the terms of Circular No. 777, Second Series. In the first application it may be well to state that so much is the old and so much the new allowance, but in later applications it will be enough to simply ask for the aggregate of the two sums and to give a single receipt as for one.

3.—In showing in your Account *A* quarterly amounts thus received, the English version is to specify, interlined, how much is received as ordinary and how much as special allowance, the total being carried out as one sum, which total is the only figure to appear in the Chinese version as "received from the Superintendent." Remittances of *A* balances should be sent as early as possible after the close of a quarter; if the funds in hand accumulate much beyond

* *Antea*, footnote to I.G. Cir. No. 604, p. 2.

what seems necessary for estimated expenditure actually in sight—to the extent of *Tls.* 2,000 or more,—remittances should be made during the quarter as well.

4.—I enclose the Yamén's correspondence on the subject.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

PORT PAYMENT ON ACCOUNT OF SUPPLEMENTARY ALLOWANCE.

PORT.	ANNUALLY.	MONTHLY.
	<i>Tls.</i>	<i>Tls.</i>
Shanghai	700,000	58,333.33
Canton	80,000	6,666.66
Foochow	80,000	6,666.66
Hankow	80,000	6,666.66
Tientsin	70,000	5,833.33
Ningpo	30,000	2,500.00
Chinkiang	30,000	2,500.00
Kiukiang	30,000	2,500.00
Wuhu	20,000	1,666.66
Ichang	20,000	1,666.66
Chungking	20,000	1,666.66
Chefoo	20,000	1,666.66
Newchwang	20,000	1,666.66
TOTAL.....	<i>Tls.</i>	100,000.00
	1,200,000	

ENCLOSURE No. 2.

總稅務司申呈 總理衙門

爲申呈事竊前因鎊價虧絀各新關辦公人員受累甚鉅曾由總稅務司於本年閏三月二十六日申請奏加經費每月關平銀拾萬兩並稱自五月十三日爲始全數由江海一關按月核發嗣奉四月二十九日

鈞劄以本衙門會同戶部奏請加給各關稅務司等經費一摺奉

硃批依議欽此恭錄

諭旨劄行查照欽遵辦理各在案副總稅務司適據江海關稅務司來電稱准關道函開每月增撥經費拾萬兩一事現因道庫支絀不敷撥給擬自七月十六日卽西歷九月初一日以後卽行停撥近稟

^督憲請將此事令各口分撥計江海一關每年所能撥之數不過叁拾萬兩分爲四季核發等語當經竭力答覆以務請勉照原訂辦理俟詳呈

總署酌核妥協再爲訂辦等因前來副總稅務司據此竊維前請將加撥之款全數由江海一關撥發乃爲核計帳目可昭簡易起見惟若

貴衙門以未便由江海一關全數付給而令他關分撥原屬無所區別如貴衙門欲分飭各關攤撥應請

示下何關應爲撥付並每月各攤撥若干鄙意此拾萬兩之款可由山海津海江漢蕪湖江海閩海廈門潮海粵海九關分撥現值七月二十一日係一百五十二結之第三月未畢未能預爲改變辦法應請

貴衙門速電江海關道將本月應撥之款照舊撥付以清一百五十二結三個月之帳自一百五十三結卽西歷十月初一日華歷八月十六日爲始改照新訂辦法分撥是爲至要理合申請

貴衙門鑒核施行可也須至申呈者光緒貳拾肆年柒月貳拾壹日

京字第叁千伍百捌拾捌號

總理衙門劄行總稅務司

爲劄行事光緒二十四年七月二十一日據副總稅務司申稱適據江海關稅務司電稱准關道函開每月增撥經費十萬兩一事現因道庫支絀不敷撥給擬自七月十六日卽西歷九月初一日以後卽行停撥近稟請將此事令各口分撥計江海一關每年能撥之數不過三十萬兩等語當經竭力答覆務請照原訂辦理等因據此竊維前請加撥之款全數由江海一關撥發乃爲帳目簡易起見若貴衙門以未便由江海一關全數付給而令他關分撥原屬無所區別鄙意此十萬兩之款可由山海津海江漢蕪湖江海閩海廈門潮海粵海九關分撥現值七月二十一日係一百五十二結之第三月未畢未能預爲改變辦法請速電江海關道將本月

應撥之款照舊撥付以清一百五十二結三個月之帳自一百五十三結爲始改照新訂辦法分撥等因前來本衙門查各稅司應加經費一百二十萬兩前因江海關力難獨籌當經戶部會同本衙門奏請由各關分派奉

旨允准在案茲據副總稅務司所呈係爲各清各結起見除電飭江海關道將一百五十二結第三月應加經費仍由該關撥付外相應抄錄會奏札行副總稅務司遵照可也須至劄者附抄摺一件 光緒丙拾肆年柒月貳拾柒日

總字第貳千肆百叁拾叁號

戶部等衙門謹

奏爲加增稅務司第一年經費江海關力難獨籌擬分派各海關攤解恭摺仰祈

聖鑒事光緒二十四年五月十二日據江海關道電稱奉札滬關從五月十三日起每月加給稅司經費十萬兩等因本應照辦惟滬關歲收以洋稅藥釐爲大宗藥釐年短一年祇洋稅稍有起色然自前年起每年攤還甯蘇滬息借軍火磅款百餘萬續又奉文派還四國還款百萬雖經詳請截留協餉各款三十餘萬而不敷尙多以致歷年挪墊甚鉅無法歸還正深焦灼現在每年新加稅司經費百二十萬專派滬關籌給自係因稅司請

款簡便起見無如滬關竭蹶情形迥非昔比若不陳請協撥必致貽誤要需惟有仰懇俯念滬關歲撥稅司經費本較別關爲多前年鎮江蒙自兩關經費又係滬關代解力難支持懇准分飭江海各關按照派還四國還款每年五百萬之數各加解二成四釐合成一百二十萬分作四起於三六九臘四季月解交滬關兌足關平以便彙付而昭平允抑或於徵數較旺之閩粵津漢滬五關均勻攤派以期款歸的實之處伏候迅賜核准施行等語臣等伏查稅務司經費自本年五月十三日起每月加銀十萬兩每年共加銀一百二十萬兩全數由江海關按月核發前經總理各國事務衙門會同臣部奏准在案茲據江海關道電稱前因查江海關近年洋稅較各關尙屬暢旺是以加增稅務司經費奏准歸江海一關發給惟一年驟加一百二十萬兩數目甚鉅該關力難獨任亦係實情自應由各關攤派以期衆擎易舉臣等公同商酌擬將稅務司第一年加增經費銀一百二十萬兩分派江海關攤解銀七十萬兩粵海關攤解銀八萬兩閩海關攤解銀八萬兩江漢關攤解銀八萬兩津海關攤解銀七萬兩浙海關攤解銀三萬兩鎮江關攤解銀三萬兩蕪湖關攤解銀二萬兩解銀二萬兩宜昌關攤解銀二萬兩重慶關攤解銀二萬兩東海關攤解銀二萬兩山海關攤解銀二萬兩計

各海關共分派銀一百二十萬兩內除江海關分派之數即由江海關按月提出交付稅務司外其各關分派之款俟接到部文後照數分批解交江海關兌收由江海關彙總轉付統作爲加增稅務司第一年經費之用至第一年以後或由江海關統籌或由各海關分攤須察看江海關本年徵收洋稅情形再行定議所有加增稅務司第一年經費江海關力難獨籌擬分派各海關攤解緣由理合恭摺具陳伏乞

皇上聖鑒再此摺係戶部主稿會同總理各國事務衙門辦理合併聲明謹

奏

隨總字第貳千肆百叁拾叁號

總理衙門劄行總稅務司

爲劄行事光緒二十五年四月十九日准戶部片稱據總署片送准江海關道電滬關奉派加增稅司經費銀兩爲數過鉅收不敷支擬請原派各關將未解各款就近交給稅務司不必解滬旣省周折且免積欠攤墊等語查江海關道電稱各節於款項並無出入惟事關稅司經費應由總稅務司酌核如願由江海關道彙付自應仍飭各海關按數解滬如願由各海關就近解交稅司自不必再行解滬以省周折應請轉行總稅務司迅

卽聲復過部再由本部劄知江海關道照辦等因前來相應劄行總稅務司查照速行聲復以便轉復戶部核辦可也須至劄者光緒貳拾伍年肆月貳拾貳日

總字第貳千伍百叁拾柒號

總稅務司申覆 總理衙門

爲申覆事奉到本年四月二十二日

鈎劄以准戶部片稱據總署片送准江海關道電滬關奉派加增稅司經費銀兩爲數過鉅收不敷支擬請原派各關將未解各款就近交給稅務司不必解滬卽省周折且免積欠攤墊等語查江海關道電稱各節於款項並無出入惟事關稅司經費應由總稅務司酌核如願由江海關道彙付自應仍飭各海關按數解滬如願由各海關就近解交稅司自不必再行解滬以省周折應請轉行總稅務司迅卽聲復過部再由本部劄知江海關道照辦等因前來相應劄行總稅務司查照速行聲復以便轉復戶部核辦等因奉此溯查光緒二十四

年七月二十七日曾奉

鈎劄並將會同戶部奏請由各關分派稅務司經費之奏稿抄錄給閱內云年增經費一百二十萬兩分派江海關攤解銀七十萬兩粵海閩海江漢等關各攤解銀八萬兩津海關攤解銀七萬兩浙海鎮江九江等關各

攤解銀三萬兩蕪湖宜昌重慶東海山海等關各攤解銀二萬兩各款由江海關彙總轉付至第一年以後或由江海關統籌或由各海關分攤再行定議等語現在滬關道旣稱收不敷支擬請原派各關將分派各款就近交給稅務司所擬自無不可惟查年款一百二十萬兩月款卽係十萬兩按月款分計江海關每月應付五萬八千三百三十三兩零粵海閩海江漢等關每月應各付六千六百六十六兩零津海關每月應付五千八百三十三兩零浙海鎮江九江等關每月應各付二千五百兩蕪湖宜昌重慶東海山海等關每月應各付一千六百六十六兩零以上分關攤派之銀共十萬兩均應按月付清其第一年卽一百五十二三四五四結至本年五月二十三日爲止此年内未經付清之銀兩仍應全由江海關照舊彙交以省周折而清年款自五月二十四日起卽一百五十六結之首應由各該關監督按照上開月款數目按月就近交付各該關稅務司收領卽請

貴衙門轉咨

戶部劄飭遵行一面由總稅務司通飭各關稅務司按期具領可也須至申呈者

光緒貳拾伍年肆月貳拾伍日

京字第叁千柒百肆拾壹號

CIRCULAR No. 902 (SECOND SERIES).

**General Likin collectorates: further steps to be taken
regarding supervision and collection.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 9th June 1899.

SIR,

1.—The Likin collectorate question grows in importance daily, and the difficulties we are brought face to face with when asked if we are ready to assume charge and carry on the work of collection ourselves do not decrease. We are expected—not only to guarantee a pledged revenue, but also—to show a surplus and produce more than the Hu Pu's estimate: I have not the slightest doubt but that in the course of time both expectations will be realised, but at the start—what with our inadequate staff and ignorance of the work, Treaty port areas, provincial opposition, and metropolitan lukewarmness—I very much fear, if called on to begin now, we are only too likely to bring discredit on ourselves by failing to even collect what loan payments require. The persistent slowness with which we advance is the outcome of inquiry, and we must continue to avoid precipitate action of any kind or on any side. The Native collectorates have, on the whole, been collecting certainly and making over funds promptly, and method in the latter respect improves every month; and thus, seeing that the measurable interests of bondholders are for the moment of more weight than even the immeasurable benefits of a possibly improved administration, there is additional reason for not hazarding check or collapse. At the same time it is not permissible to stand still: we must advance, however politic it may be to choose our own pace and time. The last Circular issued in this connexion has not yet been replied to by the Soochow collectorate, Mr. Mayers having unfortunately had to go away for a while on sick leave, but answers have come forward from Chekiang and Kiukiang, from both of which it is evident that the experience and reflection of the Deputy Commissioners there in charge strengthen the views that have shaped action hitherto. As already said in the preceding Circular, the original reports* prepared at the collectorates are well drawn up and full, but it is not enough to have thus reported: the actual work of every step of

* For these reports *vide* "Likin: Special Report on the Hupeh, Anhwei, Ichang, and Kiukiang Collectorates," 1899, V.—Office Series: No. 58; "Likin Collectorates: Anhwei (Tatung) Salt" 1904, V.—Office Series: No. 77; and "Working of Likin Collectorates: Kiukiang, Soochow, and Hangchow," 1907, V.—Office Series: No. 88.

the collection—*e.g.*, where are goods stopped, how are they examined, who examines, and how, when, where, and to whom Likin is paid, etc., etc., etc.?—must be personally studied and continuously watched if we are to any purpose to undertake either supervision or collection, and it is mainly to call attention to this requirement that I now write, for, as it may any day become necessary to issue orders to proceed with supervision or collection, it is essential for us to take this matter in hand and be beforehand fully and practically acquainted with the Native procedure we must continue till we know how to improve it. I accordingly wish MM. Montgomery, Mayers, and Grimani to do whatever they can on this line, and, while studying the points above called attention to, to requisition—so to speak—for the staff, etc., they will require, the first two to supervise the work of collection as at present carried on, and the third to take over and continue collection. The Salt collectorates will be separately dealt with.

2.—I should explain that my reason for issuing these Likin instructions by Circular, and not by special despatch to the Deputy Commissioners concerned, is to keep the Commissioners everywhere acquainted with Likin matters: other collectorates may perhaps yet be pledged, the Service may be extended, or Commissioners now in charge of Customs work may be called on to undertake Likin duties,* and therefore it is well that all Commissioners should know what is done and what point has been reached. It is, however, to be remembered that to make any matter the subject of a Circular does not mean that it is already public or to be communicated to the public; on the contrary, unless when instructed to make anything public, Circulars should be treated as being of a more confidential nature than despatches.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

*At this time there was much discussion in Chinese Government circles whether or not the Customs Service should be entrusted with the collecting of all taxes on native opium, and with control of additional likin collectorates.

CIRCULAR No. 906 (SECOND SERIES).

Inland Waters Steam Navigation Rules: further instructions;
I.G.'s letter to Yamén enclosed.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 19th June 1899.

SIR,

1.—In continuation of Circulars Nos. 824, 846, 854, 856, 872, 875, 896, and 901:

Steam navigation inland:

I have now to instruct you to co-operate with the Superintendent in the work of providing "the Rules to be enforced on Foreign merchants" which the seventh regulation undertakes will be published. In order that you may have a clearer understanding of the matter, I append my last despatch to the Yamén in this connexion. Various places, notably Chinkiang and Foochow, had complained that the result of opening inland waters to steam is that steamers neither stop nor report at inland barriers, and that consequently Likin, etc., cannot be collected, and a number of Rules were sent forward from each place to regulate steamer movements and protect revenue. The Rules thus proposed were so little in accord with the general spirit of the Amended Regulations of 1898 that their objectionable features and unsuitability had to be very distinctly pointed out; but, as this did not remedy matters, a special despatch—the one now appended—was written, dealing with the general question and showing that the original Regulations are adequate and only require to be enforced to accomplish all that can be really claimed, viz., observance of Rules and payment of taxes. Inasmuch, however, as the seventh regulation promised publication of Barrier Rules to be observed by Foreign merchants, the despatch recommended the Yamén to order them to be prepared at each place where steam navigation inland exists or is likely to exist, and suggested that advantage might be taken of the opportunity to insert in such Barrier Rules whatever clauses are absolutely indispensable to control steam navigation and enforce payment of taxes, and which are at the same time in accord with the general spirit of the original concession.

2.—Assuming that the Superintendents will receive instructions to take this matter in hand, I now write to prepare you. The fewer,

the simpler, and the more uniform the Barrier Rules, the better; they might everywhere be arranged in some such form as this, viz.:—

1°. The furthest points of destination to which steamers may ply on the inland waters for *A* (*port*) as the centre of an inland waters district are *X*, *Y*, and *Z*:

On the *A-X* line are the barriers *a*, *b*, *c*, *d*, *e*, and *f*;

On the *A-Y* line are the barriers *a*, *b*, *g*, *h*, *i*, and *j*;

On the *A-Z* line are the barriers *k*, *l*, *m*, and *n*.

2°. The Rules to be observed at each and every barrier are the following:—

(a.) Steamers must stop and exhibit their papers, which will be stamped and dated. Absence of stamp will be proof that the barrier was not stopped at and will entail the penalty provided for by the ninth regulation.

(b.) Steamers landing cargo must provide for payment of Likin, etc., either by paying on it at once or by placing it in boats to be detained by the Customs until payment.

(c.) Steamers shipping cargo are not to ship any goods that have not paid Likin, etc.

(d.) Boats towed by steamers are to observe the same rules as steamers.

(e.) Shipment and discharge of cargo is only permissible at points where there are barrier stations.

(f.) (g.) (h.) Etc., etc., etc.

3°. The same tariff holds good for all the barriers in the *A* (*port*) inland waters district, and is set forth below.

N.B.—(a.) The barrier stations at *f* and *m* examine papers but do not collect taxes.

(b.) The barrier stations at *g* and *n* collect only a half tariff rate.

(c.) The barrier stations at *a* and *h* collect only a third tariff rate.

(Tariff to follow here.)

3.—You will note that in the preceding paragraph the port is spoken of as "the centre of an inland waters district." The original Regulations do not specifically divide China into so many districts, but, as they require all steamers to be registered for inland trade at a Treaty port and do not allow them to leave Chinese waters, and as it may reasonably be inferred that steamers registered for this kind of trade at one port are not likely to ply in the inland waters of another port,* it will be convenient for officials, and cause no inconvenience to traders, to arrange and define such districts and let each district publish its own rules. What the Superintendent has to do in preparing the rules for publication is to see that they contain all that is necessary for the protection of inland revenue, and what the Commissioner has to do is to take care that only indispensable Regulations are published and that they are not in disaccord with the general spirit of the concession—which is, that wherever boats go, steamers may go also.

4.—In conclusion, I have only to add that it will be your duty from time to time to report what is being done in this connexion.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* It was originally intended that a vessel taking out Inland Waters Steam Navigation papers at any treaty port should confine its trading in this respect to the inland places within that port's district, and should return to that port as its centre to resume its status as a vessel trading to treaty ports or to foreign places. It was not at first intended that an I.W.S.N. vessel should proceed from the treaty port issuing its papers to specified inland places, then to another treaty port and thence to its first treaty port of departure. In actual practice, however, it was the latter that happened; but this practice was not regularised till the ratification of the Mackay Treaty of 1902 (*vide* I.G. Cir. No. 4147, § 5).

ENCLOSURE.

總稅務司申呈 總理衙門

爲申呈事竊查輪船駛赴內港一事鎮江蘇州福州各釐局議論各節均經由總稅務司逐一復呈各在案惟彼面所論此面所復雖各有理可據然終與此事無濟伏思內港行輪縱係創舉然不應有如是難於措手之處當未准行輪以前內港亦久有民船來往各處亦久有約束之章程現准行輪不過於內港中多增一類船隻各處原有之章程仍在何難按照辦理若果照章辦理有何意外之弊端可生且原有之船不過係裝貨來往逢關遇卡早經各有辦法新增之輪無論單駛拖帶亦係一律裝貨來往其貨與原有之民船所裝之貨無異只有領單照不領單照之分若裝載照約領有土貨運照洋貨稅單之件卽須免其重徵若無此件則逢關遇卡照納稅釐原有之民船裝貨來往係如此辦理新增之輪船何難一律照辦且原有之民船往來無數而新增之輪船每處不過一二隻各關卡既能節制無數之民船又何難稽管一二輪船乎若謂輪船力大不能阻止行速不能追及是也惟輪船闖卡各差役有目共覩旣見某輪船違章闖過何難於當日將何船何時如何違章各情報明就近稅務司以便卽時設法拏辦若照向來釐卡積習遲之又久始

行舍渾具稟上憲亦不指明何船何時闖卡尙有何益復由該上憲咨呈

總署請訂新章更有何益須知防弊之法不在多立新章而在謹守原訂之善章也去歲六月間頒發之內港行輪章程內已有輪船在內港各處起下貨物應照該處定章遵納各項稅釐又輪船若拖帶船隻被拖之船應於何處釐卡候驗該輪亦應於該處停輪又該輪所裝之貨並被拖之船所載之貨俱照各該卡之章程辦理又輪船經過稅關釐卡等處並不遵守停輪卽照各關卡定章罰辦一面由海關將該船之船牌撤銷不准復往內港貿易各等細章可知擬此章程者必非欲縱令各輪商任意走私更可知各釐卡若實遵此章而行亦必不致出有走私之弊局外之人論此事者以爲各輪船值價甚鉅該業主等必不肯貪漏稅之微利致被查拏而失鉅款或係由釐卡差役藉口於輪船佔奪貿易侵損釐稅而實則將照舊徵收之數多飽私囊是則立論者未免太過而究亦難保其必無此事也復查內港章程第七條內載洋商應遵之章須與條約相符仍由海關一體頒布等語所謂與條約相符者不過係領有子口稅單者不得重徵條約准運者不得禁止之意與各卡照常按章辦事並

無妨礙章內既有一體頒布一語則凡有小輪入內港之口岸該處關道應將附近內港一帶釐卡章程擇其有關輪船來往之要款另行修訂會同稅務司商酌增刪以便將去歲之原章應有未有之語義逐層續入俾臻妥善再蘇杭原屬內港處所日約改爲通商口岸來往小輪均須駛經內港故此路輪船分爲二類一係照通商章程往來口岸一係照內港章程往來內港若不分晰看待必致措置失宜此節應如何辦理蘇杭滬鎮四關關道稅務司卽須會商一此例之辦法以免歧異而保稅釐粵省西江開爲通商情形亦復如此亦應就近會訂辦法方爲妥善所有內港行輪事宜無庸由總稅務司續訂新章只須各釐卡實力遵行原訂之章各緣由理合備文呈請

貴衙門鑒查並希咨明

南洋大臣一面飭各釐卡認真遵章辦理毋事紛更一面飭各關道須與稅務司將應行頒布之章按地分別會商定奪頒發爲要須至申呈者光緒貳拾伍年伍月初玖日

CIRCULAR No. 951 (SECOND SERIES).

Inspector General, Officiating: Mr. F. E. Taylor appointed.

SHANGHAI, 16th July 1900.

SIR,

I enclose for your information copy of a despatch from His Excellency Liu K'un-i, Superintendent of Southern Trade, instructing me to officiate temporarily as Inspector General of Customs.* You will see that His Excellency has duly notified this appointment to the Consuls representing the various Treaty Powers.

Under the unhappy circumstances which have made this step necessary in the interests of the Service, I rely with confidence on the loyal support which alone will make it possible for us to pass safely through this difficult and dangerous crisis. In a subsequent Circular I shall announce the names of the colleagues who have been invited to form the provisional Inspectorate Staff. All despatches, returns, etc., for the Inspectorate General should, for the present, be sent to Shanghai.

I have, etc.,

(signed) F. E. TAYLOR,

Officiating Inspector General.

*On the 3rd July 1900 it became known to the outside world that Baron von Kettler, the German Minister, had been murdered, and that the Legations at Peking were being besieged by the Boxers. Thereupon, the Viceroy Li Hung-chang placed the Custom Houses in Kwangtung under the supervision of Mr. Paul H. King, then Commissioner at Canton. The issue, however, had to be settled at Shanghai, where the Statistical Secretary—Mr. F. E. Taylor—was the only senior representative of the Inspectorate staff and where the Consular Body held precedence next to the Diplomatic Body at Peking. Taylor, on the advice of Mr. F. A. Aglen, then Commissioner of Customs at Shanghai, notified the Consular Body of his willingness to take temporary charge of the Service provided that his commission be issued by a competent and recognised Chinese authority. Representations were then made to Liu K'un-yi (劉坤一), the Nanking Viceroy and Nanyang Ta-ch'én, who issued the necessary authorising despatch enclosed in this Circular. "I saw the Nanyang Ta-ch'én . . . and was most courteously received, and from him I received messages for the Consular Body regarding the preservation of tranquillity in the Yangtze Valley, payment of loans, etc. Mr. King's appointment was cancelled, but I desire to state that his action was irreproachable, and that the arrangements he had made for financing the ports placed under his control were necessary and judicious."—Taylor to Hart, 7th September 1901, Stat. Sec. desp. No. 1324.

ENCLOSURE.

南洋大臣劄行暫代總稅務司

爲札飭事案據江海關道電滬關造冊處稅司戴樂爾以總稅司久無消息各關不便無總權稟請核示前來當經電請

總理衙門查示嗣據該道來稟又經電催總署各在案惟電音阻滯往還需時關務重要各稅司遇事無可與商諸多不便查戴稅司本係總稅務司所派之參贊現在未接

總理衙門復音之前凡遇各關稅司有應行商辦之事應卽由戴稅司樂爾暫行代爲經理以期妥洽除札江海關道知照駐滬各國領事外各行札飭札到該稅司卽便遵照妥慎代理毋違此札光緒二十六年六月十七日

CIRCULAR No. 956 (SECOND SERIES).

Inspector General, Officiating: Mr. F. E. Taylor resigns charge.

SHANGHAI, 3rd September 1900.

SIR,

It gives me great pleasure to inform you that I have just received a despatch from the Inspector General enclosing a Circular announcing his resumption of charge and giving instructions regarding the forwarding of despatches, etc. The Deputy Inspector General will, I hope, arrive here in the course of the next few days, and to him I shall hand over the archives of the provisional Inspectorate General. You will understand that I have left untouched many matters which I considered should be kept for the Inspector General's own decision, and although notes have been taken of these it would be well for you to call attention to such as are of pressing importance.

The Service will rejoice to hear that, with the exception of Mr. Wagner* whose sad death has already been reported in the press, our colleagues have survived the dreadful ordeal of the siege and are all in good health.

I take this opportunity of thanking my colleagues for the loyal assistance so readily given and of expressing my warm appreciation of the confidence with which I have been honoured. Since, as was feared, the archives in Peking have been destroyed, the work done by the ports for the provisional Inspectorate will prove most useful to the Inspector General.

I have, etc.,

(signed) F. E. TAYLOR,

Officiating Inspector General.

*Mr. E. Wagner, Acting Postal Secretary (2nd Assistant, B), was killed by a shell on the 1st July while assisting in the defence of the French Legation (Customs Gazette No. 116).

CIRCULAR No. 957 (SECOND SERIES).

The Inspector General resumes duty.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 20th August 1900.

[Received 3rd September.]

SIR,

1.—Communication between Peking and the ports having been re-established, I have to inform you that I shall resume duty on the 22nd instant, and that for the present the Inspectorate General will be lodged in a temple near the Ha-ta-mén: 崇文門大街路西蘇州胡同對面高井廟.

2.—You will report to me as before and be guided generally by the instructions and Circulars of dates anterior to the 20th June; but until further orders* and besides sending direct to Statistical Department the usual Reports and Returns, certain despatches, etc., need not come to Peking but are to go to the Deputy Inspector General, c/o Shanghai Custom House, viz.:—

Despatches respecting Service movements and occurrences.	
„ „	Returns of Trade and statistics.
„ „	Revenue Returns.
„ „	Confiscation Reports.
„ „	quarterly Accounts.
„ „	Marine Department affairs.

3.—The Deputy Inspector General (*a.*) will pass on to the Statistical Secretary whatever despatches are required for the Printing Department; (*b.*) will send to the Nan-yang Ta-ch'êñ, in a red letter, the usual quarterly Revenue Returns, Confiscation Reports, and Accounts in triplicate—one copy for his yamén, one for the Pei-yang Ta-ch'êñ, and one for the Tsungli Yamén; and (*c.*) will send similarly to the Nan-yang Ta-ch'êñ, Canton Viceroy and Hoppo the usual monthly and quarterly Kowloon and Lappa Returns.

4.—Copies of two notes to Yamén in this connexion are enclosed.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* Postea, vol. ii, I.G. Cir. No. 1177, p. 427.

ENCLOSURE No. 1.

總稅務司函復 總理衙門

敬復者奉到六月二十五日

鈞函承詢正副總稅務司久無消息及造冊處稅司擬請幫令總理應如何作復等因奉此伏查京外隔閡音信不通各口關務自有不便之處惟此事總稅務司莫能為力暫時可由造冊處稅務司會同江海關稅司

商同辦理如其不能自主可由南洋大臣轉電

總署請示可也耑此布復順頌

升祺光緒貳拾陸年陸月貳拾陸日

ENCLOSURE No. 2.

總稅務司函致 總理衙門

啟者造冊處稅務司戴樂爾與江海關稅務司商同辦理總稅務司事務一事曾於六月二十六日函復在案現在京滬通信所有總稅務司事務應由總稅務司暫在崇文門內高井廟自行照常辦理無庸該二稅司代爲商辦除電知遵照外合行函達並希電知

南洋大臣一體查照可也再現在大局岌岌若能於稅務一事內稍有轉機或能與國政不無裨益此卽總稅務司之深願想

貴署亦必同以爲然也此布順頌

台祺光緒貳拾陸年柒月貳拾肆日

D.I.G. No. 1.

Inspectorate General, regarding correspondence with.

INSPECTORATE GENERAL OF CUSTOMS,
DEPUTY INSPECTOR GENERAL'S OFFICE,
SHANGHAI, 13th September 1900.

SIR,

On the 11th instant I assumed charge of the office here in which the work delegated under Circular No. 957 to the Deputy Inspector General is carried on.

As there are some points concerning which the Inspector General's instructions are not full enough to answer many questions which may be raised, I think it as well to enlarge somewhat on what the Inspector General says, my personal conversation with him and my knowledge of his general policy enabling me to give, as his, views on matters with which the Circular deals.

The object of this office is to enable port business connected with Service, Trade, Revenue, Confiscation, Accounts, and Marine affairs, which has hitherto been attended to by the Deputy Inspector General with a free hand at Peking, to be now so attended to here, in order that the Inspector General may be saved the necessity of reading more despatches and writing more answers than are absolutely necessary. You will do well therefore to send all despatches coming directly or indirectly under any of the headings detailed above to me. In those cases where my authority or my knowledge is insufficient, the matter will be referred to the Inspector General by me before answering. Those despatches even which you yourself consider must go to the Inspector General had better be sent through me under flying seal; the only ones, as I understand him, which the Inspector General wants are those dealing with matters having a political bearing and those raising questions requiring consideration from the higher standpoints of Customs finance.

All applications for "authority to expend" and such like should come to this office.

Semi-official correspondence should, as ordered, continue to come to me, addressed to Shanghai.

Kowloon and Lappa Revenue questions, and payments to local officials on account of them, will be dealt with, and despatches connected with them should be addressed, here.

Regarding numbering of despatches, you are to act in accordance with the enclosed Memorandum.

I am, etc.,

(signed) R. E. BREDON,

Deputy Inspector General.

ENCLOSURE.

MEMORANDUM.

NUMERATION OF DESPATCHES TO THE INSPECTORATE GENERAL.

I.G. Circular No. 957, Second Series, differentiates between Inspectorate correspondence going to the Inspector General, in Peking, and that for the Deputy Inspector General, in Shanghai.

While the present serial numeration of despatches to the Inspectorate is to be continued, a second serial number is to be added to each despatch, in such a way that it will bear two numbers—one representing the general Inspectorate number, and the other the special serial number, for Inspector General and Deputy Inspector General respectively, in the following manner, e.g.:—

No. 6,650.	I.G.	
	I.G.	No. 1. (for despatches addressed to Peking).
No. 6,651.	D.I.G.	
	I.G.	No. 1. (for despatches addressed to Shanghai).
No. 6,652.	I.G.	and so on.
	I.G.	No. 2.

Thus, the first number will record a continuous series of despatches to the Inspectorate General; while the second will record their actual destination, also in continuous series, one for the Inspector General and one for the Deputy Inspector General; and any missing from either series can be readily traced.

Any despatches which may have been already forwarded to either address since receipt of Circular No. 957 *are to be taken into account* when this Memorandum is given effect to.

R. E. B.

CIRCULAR No. 961 (SECOND SERIES).

Inspectorate General, Peking: correspondence with Yamén and proceedings generally during siege of Legations in 1900.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 5th October 1900.

SIR,

I append for record copies of the red letters which passed between myself and the Yamén during the Boxer troubles and the Legation siege.*

The first enclosure is dated 19th June. It informed me that, owing to a demand for the surrender of the Taku Forts, accompanied by notice that they would be taken if not surrendered, the Legations had been ordered to leave Peking within 24 hours. To this I replied, on the morning of the 20th, saying possibly some misunderstanding had led to such a demand, about which we knew nothing in Peking, and that under the circumstances it seemed expedient for the Customs Staff to follow the Legations, and I requested the Yamén to appoint officers and men to take over the Customs premises and archives. The letter-carrier was on his way to the Yamén when the German Minister, Baron von Ketteler, was shot, and instead of going on he at once returned with the undelivered letter.

The next letter from the Yamén—Enclosure 3—is dated 21st July. It expressed regret for the burning of the Customs premises, etc., and asked where I was and if Mr. Bredon was safe. I replied—Enclosure 4,—and enclosed a copy of the undelivered letter of the 20th June. My reply, you will observe, was dated 22nd July, and it was doubtless a telegram thereafter sent off by the Yamén that enabled Li *Chung-i'ang* and others a day or two afterwards to state that they had authentic news of my safety.

Enclosure 5 is the Yamén third letter, bearing the same date as the last, and inquiring what reply I wished it to make to the telegram of the Nan-yang Ta-ch'êng concerning the carrying on of

* On the 10th June 1900 Hart sent the following telegram to Mr. Paul King, Commissioner of Customs at Canton, where it was received the same day:—“Confidential. Visit Viceroy at once. Say situation here extremely dangerous. All legations apprehend attack and Chinese Government considered helpless if not hostile. If anything happens or if situation does not quickly improve united foreign intervention on large scale certain and Empire end possible. Beg him from me wire Empress Dowager to consider Legations’ safety paramount and disavow all counsellors who advise hostile action. Urgent.”

the Inspector General duties by the Statistical Secretary, Mr. Taylor. I replied that it would be well to appoint the Shanghai Commissioner (Mr. Aglen) and Mr. Taylor to carry on those duties conjointly, and added that if in difficulties they could telegraph through the same channel for instructions. In this connexion I take the opportunity to say that, although the 24th June seemed a somewhat early date to arrange how I was to be replaced, the step was necessary and expedient, and I fully approve of Mr. Taylor's action under the circumstances as a Secretary on the Inspectorate's Staff: for his proceedings as Officiating Inspector General the Nan-yang Ta-ch'êns appointment and the Yamén's subsequent sanction were, of course, sufficient authority.

Enclosure 7 is the Yamén's letter, of the 25th July, transmitting a telegram, of I know not what date,* from Mr. Aglen:—

“Your last message sent made us despair of seeing you again, but persistent Chinese reports of your, etc., safety now coming raise slight hope. One authentic dated message from you would relieve situation. All quiet here.”

On the 27th I answered the Yamén's note, and enclosed a carefully worded, to be read between the lines, reply to the telegram:—

“*Happily still alive!* I have authorised yourself and Taylor carry on Inspector General's work. Observe utmost economy, and wire Yamén when in difficulty. Direct communication impossible, and weather, etc., *make it hot for all here*. Was 5th July loan interest paid? Does Likin quota arrive regularly? *Your original forecast still possible*. Send *Kaipan* to Tongku.†

“(Signed) HART.

“27th July.”

On the 27th July the Yamén wrote again, sending me a present of some flour, vegetables, etc.

*This telegram was sent from Shanghai on the 22nd July. The original text has the word “out” instead of “sent,” and the word “immensely” after the word “situation.”

†This telegram did not reach Shanghai till the 9th August. “The I.G. and Yamén authorised Taylor and self to carry on (*hui t'ung*) temporarily I.G. work, and I received his wire to that effect on 9th August. Taylor didn't propose to circularise this, and as the Inspectorate had been already started here I thought it better not to put my oar in and further complicate things,—more especially as there was a prospect of the I.G. soon resuming the reins.” Aglen to King, 1st September 1900, private letter.

On the 30th July the Yamén sent me an undated cipher telegram, and, explaining that during the state of war then existing Legation telegrams could not be forwarded in cipher, but that the Treaty Power Secretaries for Foreign Affairs would not place credence in any others, suggested that I should telegraph to them separately, reporting the really quiet and safe condition of the Legations, and that such a telegram from me would, of course, be believed. To which I replied, on the 31st, that the sooner the Yamén allowed Ministers to despatch and receive cipher telegrams the better, and that were I to telegraph the real state of the Legations, nobody would believe me, etc.

On the 6th August I sent a cipher telegram to the Yamén for transmission to the Commissioner of Customs at Shanghai.

On the 7th August the Yamén sent me an undated telegram in Chinese, being a family message of gladness to know I was safe, etc., transmitted through Shêng *Ta-jén*.

On the 10th August the Yamén wrote to say it had sent on the telegram I entrusted to it on the 6th.

On the 13th August I received Enclosure 15 from the Yamén, transmitting telegrams in cipher—of the 9th from Hankow and of the 10th from Chefoo, and one open, of the 9th, from Shanghai acknowledging mine of the 27th July.

On the 14th August the relief force arrived and the siege ended.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

總理衙門總辦顧肇新函致總稅務司

逕啓者光緒二十六年五月二十三日四點鐘申刻由本署照會

各國駐京大臣內稱現據直隸總督報稱本月二十一日法國總領事杜士蘭照會內稱各國水師提督領限至明日早兩點鐘將大沽口各砲台交給伊等收管逾此時刻即當以力佔據等語聞之殊爲駭異中國與各國向來和好乃各水師提督遠有佔據砲台之說顯係各國有意失和首先開衅現在京城奉會紛起人情浮動各使臣及眷屬人等在此情形危險中國實有保護難周之勢應請於二十四點鐘內帶同護館弁兵等妥爲約束速卽起行前赴天津以免疏虞并派機隊伍沿途保護暨知照地方官放行勿阻等因茲奉

堂諭函達

閣下可也專此藉頌

日祉五月二十三日

ENCLOSURE No. 2.

總稅務司函致 總理衙門總辦

敬啓者各國使臣前赴天津一事均已領悉總稅務司不勝詫異所稱佔據砲台之說必有誤會之處大臣駐京水師提督何能有此權柄實係向所未聞之事若不如此速令各大臣出京必有解悟復原之時各國所謂之兵莫非爲自爲保衛襄助平定亂局起見毫無礙及朝廷之意總稅務司幫辦稅務四十餘年向蒙推誠相愛本應留駐京城惟各國使臣全行離京只留一人反使中國作難是以無法只可同去而已但關員各眷屬均有四十餘人火車旣停又無車船可僱實屬無法設施此難處中未知

貴衙門能否襄助料理若允襄助則不勝感激矣四十年之情誼詎料今竟已矣實深惋謝但願此後國富民和朝廷政務蒸蒸日上是則私衷切祝者耳專是佈覆順頌

升祺 光緒二十六年五月二十四日

不列號

再敝署內有四十餘年關務案卷各口關產契據各書架上有貴重之書籍恐一離去必有亂民焚搶一旦所失不少可否由

貴衙門酌派司員帶同兵弁駐守之處卽希

裁奪施行 又及

ENCLOSURE No. 3.

總理衙門總辦
松瑞 貢函致總稅務司

巡啓者光緒二十六年五月二十三日曾奉

堂諭將照會各國駐京大臣情由達知

閣下在案嗣因各國水師佔奪大沽砲台首先開衅各國洋兵又與兵勇施放槍炮互相攻擊土匪亦乘機焚搶並聞

貴署亦被焚如

各堂深以

閣下爲念惟匝月音信不通無由探問現在已與各館通信茲奉

堂諭函詢

閣下現居何處並裴副稅司安否務希

閣下詳爲函復以便轉回

堂憲是所切盼專此布達卽頒

日祉 六月二十五日

ENCLOSURE No. 4.

總稅務司函復 總理衙門總辦

敬復者奉到六月二十五日

鈞函承詢總稅務司現居何處並裴副稅司安否等因奉此伏查五月二十四日總稅務司帶同裴副稅司等及同文館歐總教習等老幼男婦四十餘名口均赴英國使館避難除郵政總辦被礮傷故及稽查各口帳目稅務司副稅務司二員受重傷外其餘均尚在英館居住惟總稅務司與二三人現患病症起居未能照常辦署並同文館共十六處所咸遭楚炬其內公私各物僉無一存除將五月二十四日奉稟之函再行抄送外合行專函上達順頌

升祺附抄件 六月二十六日

ENCLOSURE No. 5.

總理衙門總辦
松瑞 年函致總稅務司

逕啓者光緒二十六年五月二十八日淮南洋大臣電稱滬關造冊處

稅司戴樂爾以稅司久無消息各關不便無總權該稅司擬請幫令總理並詢正副總稅司實信由道雷稟前來乞示復等因現奉

堂諭函達

閣下酌奪由本署轉覆可也專此布達藉頌

日祉六月二十五日

ENCLOSURE No. 6.

總稅務司函復 總理衙門總辦

敬復者奉到六月二十五日

鈞函承詢正副總稅司久無消息及造冊處稅司擬請幫令總理應如何作覆等因奉此伏查京外隔閡音

信不通各口關務自有不便之處惟此事總稅務司莫能爲力暫時可由造冊處稅務司會同江海關稅司

商同辦理如其不能自主可由南洋大臣轉電

總署請示可也專此布覆順頒

升祺六月二十六日

ENCLOSURE No. 7.

總理衙門總辦瑞良函致總稅務司

逕啓者頃由 盛大臣寄來滬關稅務司致

閣下洋文明碼電一件本總辦奉

堂諭函送

閣下查收并希將收到此件電報見覆爲荷此布順頤

時祺附電碼一紙 六月二十九日

ENCLOSURE No. 8.

總稅務司函復 總理衙門總辦

敬復者接獲六月二十九日

鈞兩並 盛大臣寄來滬關稅務司洋文明碼電報一件均收到現備明碼復電敢請

貴衙門代爲傳送是所切禱此布順頤

台祺附電碼一紙 光緒二十六年七月初二日

ENCLOSURE No. 9.

總理衙門總辦 應文函致總稅務司

巡啓者今年暑伏酷熱甚於往年茲奉

堂諭致送

閣下蔬菜一挑西瓜十個冰塊兩方白麵百觔聊佐

清暑之需卽希

閣下查收可也專此藉頌

時祉 七月初二日

ENCLOSURE No. 10.

總理衙門總辦
瑞舒
良文函致總稅務司

巡啓者現因

各國外部以未得

駐京各大臣親筆電達平安之信未能放心惟現當軍務倥偬之際礙難代
各大臣發寄密碼電報奉

堂諭煩由

閣下將各使館平安情形發一切實電報轉致

各國外部大臣以憑取信電碼送由本衙門轉爲遞發又頃由濟南寄來江海關稅務司致
閣下電一件奉

堂諭送請

晉收見復是荷此佈順頌

日祉七月五日

總稅務司函復 總理衙門總辦

敬復者接准七月初二日

鈞函奉

堂諭致送食物四色均已收到容俟會晤時再當面謝續於初五日又奉

鈞函囑代發平安電致

各國外部大臣以憑取信等因又濟南寄來江海關稅務司電報壹件均已收閱訖伏思若將各使館如何平安發一切實電報

各國外部大臣內無一人能以相信惟論發電一事總稅務司有一得之愚進言奉勸代發密碼電報如遲延一日必增一日之難若能早允代發則轉圜之事或可略爲易結應請回明

堂憲實圖利之可也耑此布復順頤

升祺附電報一紙 光緒二十六年七月初六日

ENCLOSURE No. 12.

總稅務司函致 總理衙門總辦

敬啓者總稅務司現有寄往江海關稅務司電報一紙敢請

貴衙門代爲轉寄是所切懇耑此泐布順頤

升祺附電報一紙 光緒二十六年七月十二日

ENCLOSURE No. 13.

總理衙門總辦
顧肇新函致總稅務司

逕啓者茲由盛大臣處電寄

閣下明碼家電一紙計二十五字相應照錄原文函達

閣下卽希

各收可也此布順頌

日祉附抄件 七月十三日

總稅務司赫德親閱頃悉你現在北京平安無恙合家欣慰之至

ENCLOSURE No. 14.

總理衙門總辦
頒發新函復總稅務司

逕復者昨准

函稱現有寄往江海關稅務司電報一紙請代爲轉寄等因本衙門當將來電一紙由濟南轉電江海關
稅務司查收相應函復

閣下查照可也此佈順頌

時祉七月十六日

ENCLOSURE No. 15.

總理衙門總辦公事處

文函致總稅務司

巡啓者茲有由濟南轉來寄

閣下電三件相應將原碼封送

閣下查收可也專此卽頒

日社附電三件 七月十九日

CIRCULAR No. 968 (SECOND SERIES).

**Junks and their cargoes: Dues and Duties on;
Reports called for.**

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 10th May 1901.

SIR,

1.—I write to inform you that, in connexion with the indemnity to be paid by China to Foreign Powers, the Commissioners of Customs at the Treaty ports will probably soon be required to take in hand the collection of Dues and Duties on junks and their cargoes, and I have accordingly to instruct you to draw up a Report* on this branch of the trade of your port, and, in doing so, to follow the sequence indicated by the questions now put:—

- (a.) Do sea-going junks trade at your port, and in what numbers, and what are the ports they trade with ?
- (b.) Do inland-waters junks trade at your port, and in what numbers, and what are the inland places they trade with ?
- (c.) Do both classes of junks pay Duties, and what is the designation of the office at which they pay ?
- (d.) Where is the office situated; are there any sub-offices; and what is the official title of its controller ?
- (e.) What is the tariff of Duties, and is there a Likin tariff also ?
- (f.) What rules and regulations exist, and what is the port practice in respect of anchoring junks, examining cargo, collecting Duty, etc., etc., etc. ?
- (g.) What staff is employed ?
- (h.) Will the condition and circumstances of your port allow junk work to be done at your office, or will it be either preferable or necessary to transact junk business, as at present, in a separate and special office ?
- (i.) What staff do you think will be required by you for this work, and what regulations and procedure would you propose ?

*These Reports were published as Customs Paper No. 73, V.—Office Series, "Native Customs," in six parts:—Part I, Southern Ports; Part II, Central Ports; Part III, Yangtze Ports; Part IV, Northern Ports; Part V, Frontier Ports; and Part VI, Chinese Tariffs, Regulations, etc., Shanghai 1902–03.

(j.) Can you form any idea or frame any estimate of the Revenue collectable?

2.—While it is expected that efficiency and honesty will largely increase the Revenue the junk trade yields, great care will have to be taken to introduce improved practice in a very gradual and tentative way, and to avoid pushing Foreign employés too much or too suddenly to the front in dealing with the possibly turbulent crews of vessels that have hitherto known only Native control. Chinese traders and bread-winners have their own established ways of working, and, while their methods are probably both suitable and convenient as being the outcome of long experience, it is their interests that are to be studied rather than fiscal technicalities. Revenue, of course, must be collected, but what is mainly of importance is to encourage trade and facilitate all trading operations: Customs procedure ought therefore to be as liberal as possible, and its aim should be to promote growth and open up new business, rather than to interpret rules too literally or enforce them too strictly, while liberality and common sense should be everywhere so evident as to make traders feel that conformity with, and not departure from, regulations is not merely their duty as law-abiding people, but is also what helps trade most.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 975 (SECOND SERIES).

Postal Service, Imperial: position, work accomplished, and work to be done; correspondence and proclamations therewith connected.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 17th September 1901.

SIR,

The postal experiment commenced and carried on by the Customs had originally in view the creation of a Postal Service by the Chinese Government for the Chinese people, and is continued with that end in view. Much good work has already been done—District Offices have been established at all the Treaty ports, Sub-Offices are being opened inland, and Imperial Edicts have recognised the Service; but we are only at the beginning still, and difficulties of many kinds have to be encountered as well from the side of the *min-chü*, conducted by Chinese traders, as from that of the Treaty Powers, which have planted many Foreign Post Offices on Chinese soil. The prospect to-day, if not all that sanguine workers hoped for, is far from discouraging, and the future will do full justice by development to the commencements already made. There are now 30 District General Post Offices functioning, and over 100 secondary Post Offices, besides a great number of Branch and Box Offices; and while the expenditure for the last 12 months is estimated at about *Tls.* 520,000 and the income at about *Tls.* 350,000, a very promising future is discernible in the fact that it is chiefly at places where the Foreign communities are smallest and Chinese almost the only patrons of the Post Office that income exceeds expenditure. Expansion inland will be quietly and systematically pushed on with, and will pay. The province of Shansi, which achieved such an unenviable notoriety last year by cruel massacres of helpless missionary families, is now taking the lead in the peaceful and progressive work of postal extension, and as what is occurring there marks an onward step of considerable importance, it may not be amiss to circulate for your information, encouragement, and guidance, hereto appended, the correspondence and proclamations therewith connected.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE.

山西撫部院岑 函致總稅務司

鷺賓榷使大人閣下遙企

仁暉時深仰止卽誌

宣勤榷府

力贊款謨拯塗炭於生靈化干戈爲玉帛

殊恩卽沛私祝良殷本部院前派江蘇候補道沈觀晉前赴正定法營商議晉省辦理洋務善後事宜嗣據稟晤法將巴統領以直晉大路頗患梗阻外人往來暨寄送信函多有不便當與商明自正定至太原由晉省安設華隊洋操馬兵巡卡分段護送以便各國教士人民來往並設太原郵政局遞送中外信函俾免遲滯均列入所議七條之內業均電達

傅相刻擬照議飭撥馬兵分設護洋各卡惟郵政事向歸

貴總稅務司經理擬請將新樂郵政分局移設正定另於太原設一郵政局經理收取郵費並本地分送等事其信包卽由各卡馬兵挨次代爲一遞毋須郵局認費送正定太原均三日一發所有應寄華洋信包東來者由正定郵局交第一卡遞送西來者太原局交第九卡遞送均由管理收發人登記

清楚逐細稽核遲誤遺失重究倘各省除太原一局外將來尙須推廣屆時再酌度辦理晉省地處偏僻風氣未開官民情形於洋務極爲隔閡自非設法疏導力開鋼蔽終無以泯畛域之見達彼此之情郵局如漸設開不獨商民皆爾可期速達卽華洋情誼亦可藉以貫聯庶固陋之風一旦豁然而化有益時局當非淺鮮

貴總稅務司念存匡濟

期挽艱危當必

樂於貸成也尙希

賜覆是禱肅書奉懇祇頤

台祉光緒二十七年三月二十四日

總稅務司函復 山西撫部院岑

敬復者前奉本年三月二十四日

鈞函以直晉大路梗阻外人往來暨寄送信函多有不便刻擬自正定至太原由晉省安設華隊洋操馬兵巡卡分段護送並飭將新樂郵政分局移設正定另於太原設一郵政局其信包卽由各卡馬兵挨次代爲一遞

毋須郵局認費正定太原均三日一發等因奉此伏維

貴部院所飭各節總稅務司甚屬樂爲惟正定及蘆漢鐵路一帶之各府州縣上年已各立有分局且已立之郵局均係步步聯絡魚貫而設其間因拳匪肇亂或經停辦或被焚燬致失節節通靈之益今若欲於太原設局必須於以前所設之局重興設立現在保定府郵局已經復行開辦刻下鐵路已修至定州總稅務司擬揀派久經歷練可靠之供事一員攜帶一切應用之物前往定州開一分局以便接收由京交鐵路寄送之信袋由陸路再行寄往新樂正定等處俟定州分局設妥該供事即可前往正定開局俟正定郵局設妥即可前往太原遵飭開辦如此辦理尙須假以時日緣於京中布置人員什物約需十日定州開局約需十五日正定開局約需十五日再由正定至太原一路仍需十日共計約需五十日是以七月內方能設至太原總稅務司如此擬定

諒

貴部院亦必以爲然也所派前往之供事至太原時另有信函呈交即請

飭屬照拂爲感伏思郵政一舉前歲

政府有鑒誠能裕國便民卽請特降

綸音飭總理衙門轉飭總稅務司籌備辦法專司其事惟至今官民多有視郵政爲外人之事不但各地方官不盡心輔助而商民仍棄官局而用民局寄帶似此情形郵政進款日減而出項日繁今竊幸有

貴部院提倡飭辦一語重如千金若

貴部院勑諭官紳商民用郵政寄帶定能遵守無敢或渝亦誠郵政之幸事是以應請

貴部院先行出示曉諭官民知悉於太原一處已將開辦郵局並請通飭所屬讓出空衙一所以便屆時作爲郵局之用茲特附上郵政章程二本敬祈

賜閱現奉前因理合函請

鑒查可也專是佈復順頤

升祺附郵政章程二本 光緒戊拾柒年伍月拾陸日

總稅務司函致 山西撫部院岑

敬啓者太原府設立郵政局一事前已將一切情形函達

台端並派供事鄧維屏等先往定州正定等處開設分局今甫十餘日來往文信均已通達無阻刻下由保定至定州之鐵路早經修復信差均由火車來往其由定州至正定一路鐵路尙未修齊是以此路信差仍須由

驛馳遞再俟月餘路工告竣則信差直可乘火車由正定至北京則更形妥速現擬遵

飭在太原開設郵局是以特派熟悉郵政之供事鄧維藩等速赴太原該供事持函稟到時務請飭員設法襄助並請與以空閒衙署以壯觀瞻俾人民皆知爲奉

旨飭辦之件實爲便民起見並非外人貪利強爲之事應請遍貼告示曉諭衆知以免商民疑懼藉滋事端至來往

信包凡接收送赴太原者卽由該供事分別遞送其由太原遞送至京者或幾日一發暨由卡兵傳遞各節均

可

飭之邊辦伏思前年曾奉有擴充郵政之

諭旨山西通省何地應設分局自在

高明洞鑒之中卽希隨時

飭知該供事俾令轉呈京中總局酌核飭辦爲禱除將前函另錄呈

閱外理合函達

鈞鑒可也專是佈泐順頌

升祺附鈔壹件 光緒貳拾柒年陸月初叁日

照錄山西撫部院岑 劍行太原郵局

欽命頭品頂戴兵部尙書都察院右都御史巡撫山西等處地方兼提督軍務節制各鎮管
理鹽政節制太原城守尉岑

札發事照得本部院前經兩請總稅務司赫 在太原省城設立郵政局現已經赫總稅務司選派供事來晉設立應卽出示曉諭民間所有刊就告示合亟札發爲此札仰該局卽便知照此札

計發告示四張

光緒二十七年山西巡撫關防七月二十五日札

照錄山西撫部院岑 擴充郵政告示

欽命頭品頂戴兵部尙書都察院右都御史巡撫山西等處地方兼提督軍務節制各鎮管
理鹽政節制太原城守尉岑

爲

出示曉諭事照得譯鞮廣達昭柔遠之良規郵置旁通實經邦之要政矧自通商以後市埠內增華工外出海陸之緘函日密口岸之信局日多自非設法擴充趕圖興舉則音書梗阻緘牘稽遲顯爲士民不便之端卽隱爲中夏失權之漸卷查光緒二十二年欽奉

特旨議辦郵政當准

總署咨送奏定章程行令晉省欽遵照辦

宸謨深遠實見創設郵局爲周恤商旅收回利權之要圖晉省地居偏僻風氣未開士民性情既多畛域華洋書信

亦難往來上年拳禍外兵之逼雖致之者非一而郵局未立亦未始非隔閡之一大端本部院於調任之初即據洋務局詳請設立郵政局當經電明

全權大臣並函達總稅務司查照辦理原期疏通銅弊聯絡華洋旋准

總署咨送到總稅務司函開卽揀派久經歷練可靠之供事攜帶一切應用之物至定州正定開設分局七月間可至太原設局請爲出示曉諭軍民人等知悉等因查晉民服賈經商所在皆有近而江海口岸遠而外洋島嶼一出懋遷動淹寒暑有數歲不歸者有十霜始返者家書之盼懸於萬里旅客之耗到已經年欲發電音則苦無力欲增官驛又礙定章羈旅愁思言之慘切其資力略厚者遇寄一要信議一重事必得僱募專腳多糜譯資遞信之難人所同慨今立郵局則重洋絕域無異鄉鄰往復要函尅日卽達專差可省譯費可輕此其便於民者也內地未設郵局以前民局紛錯規章本未畫一價值復有低昂以致外洋各商圖佔利益或包攬遞寄以爭售或廣設局所以取贏柄旣屬人利非我獲是以京外合議

奏創郵章以資補救刻下晉省教案將結外邦人士經歷正繁各口音書發收尤夥侵權越俎實深隱慮今立郵局則信路無阻可杜違言公家所收又得鉅款

國用漸資挹注郵費日見充盈此其便於

國者也他如舟車山海無一地之不通密遞重緘無一時之或阻此又中外官民所同便者也查沿江沿海各省現皆次第設局成效炳著刻當欽局大定直省郵局亦已設至正定晉省亟應遵

旨舉辦上以副

朝廷通志類情之盛下以免商民音緘阻閼之虞郵局之設斷不容緩除俟省城辦有端倪該供事擬卽前赴太谷平遙等處推廣設立並飭局將辦法斟酌妥善以垂久遠而免流弊暨將章程刊刻成書飭令郵局減價發售外爲此曉諭軍民人等知悉爾等於太原郵政局開設後所有往來信函書籍包裹等類均可照郵政章程購備郵票粘貼遞寄必能價廉寄速至章程悉遵總署奏案參酌晉省情形辦理決不致與民爭利爾軍民等當必爭相轉告樂於奉行其有不法匪徒胆敢到局喧嘩滋擾者則是故違

功令自干刑辟定當拘獲重懲不貸切切特示

右仰通知

光緒二十七年 七月 二十五

告示

寶貼

日

CIRCULAR No. 976 (SECOND SERIES).

Native Customs: proposed control of, by Imperial Maritime
Customs; copies of correspondence between the Inspector
General and the Chinese Plenipotentiaries.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 17th September 1901.

SIR,

In continuation of my Circular No. 968, calling for information concerning Revenue collected by Native Customs on junk trade, etc., I now append for your information copies of a Memorandum submitted for the consideration of the Chinese Plenipotentiaries, Prince Ch'ing and Li Chung-t'ang, their reply, and my rejoinder. The Memorandum asks what offices the expression *Native Customs* really covers, proposes to take over the work therewith connected simultaneously with the introduction of the "effective 5 per cent. Tariff" provided for by the Peace Protocol, and briefly explains the procedure intended to be adopted at the commencement. The reply of the Plenipotentiaries suggests as definition of the expression *Native Customs* that the words only refer to whatever junk work has hitherto been done by the Commissioner's colleague—the Superintendent of Customs at each Treaty port,—proposes that the Commissioner's action in this new connexion shall not extend beyond 50 *li* from the Treaty port, and argues that the work at Canton ought to be left in the hands of the Hoppo, etc. In my rejoinder more or less agreement with the views of the Plenipotentiaries is expressed; but it suggested, that while in some cases a 50-*li* limit may be too much, in others it may be too little—that whatever procedure is at first adopted should be regarded as simply provisional and experimental—and that as regards Canton the power to exclude the Hoppo's work from the application of the indemnity stipulation of the Protocol does not rest with myself.

I am still awaiting the issue of further and final instructions, and my object in issuing what is now circulated is to prepare you for what is coming, and you will do well to read it carefully.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

賠款節略

查所有洋款每年付利還本已約需二千五百萬兩外新定四百五十兆之賠款每年又需一千八百餘萬兩之鉅數此數議定每年由鹽課撥一千一百萬由值百抽五之新稅則撥二三百萬由常關撥四五百萬其鹽課一項新關固無經理之責成然若能奏請

諭旨飭產鹽各省自本年八月底即按照定數由鹽課釐中提出撥交上海道備交各國收銀局則更較妥協其值百抽五新增之款係應於畫押後兩個月開辦約在本年九月二十日左右內有向來免稅各物亦議定值百抽五均於同日舉辦此屬新關應辦之事應請由

外務部早日劄行總稅務司遵照其常關徵收撥款一事據新約內載通商口岸均應由新關稅務司兼辦至能否備及所指之四五百萬必俟試辦後方知只有一定而不移之事即徵數若有不敷必須另籌他款補足惟既屬新關應辦之事應請奏明其值百抽五之新則何日開辦則常關之事亦同於是日舉行如此請早開辦其故有二一則既係約定改歸稅務司辦理勢屬不能不辦之事其頭緒紛繁各口情事互異即不能於一旦間料理清結而其事多一日不能結即賠款之責一日不能盡是以愈

早開辦與時事愈得利益一則新賠款半年利息九百萬兩分三年補還是初辦之三年於一千八百萬外尙有應付之三百萬籌備此款實非容易惟鹽課新則常稅三事若能自九月內開辦雖不能足敷九百萬之鉅數而年底所得之款與目下不無裨益亦不致另生外患此二則皆係請早開辦之故也但仍有一事宜預定明卽係何爲常稅新約漢文雖有常稅字樣而約內載明以法文爲斷昨日交閱之法文其內語意係所有通商口岸徵收土稅各關應歸稅務司管理此語應作何解耶伏思通商口岸之洋稅已全爲借款抵押現在新約復將通商各口土稅一律作抵似可比例何謂洋稅卽指洋船應納之船鈔洋船所裝之貨進出應納各稅洋藥盤金在內並洋船所裝之貨出入內地應納之子口稅洋船三項之稅旣在作抵之內新約所指之土稅似應一例解爲通商口岸進出各華船船料各華船貨稅並一切規費均在其內所指常稅字樣有無他義未能知悉惟悉各國特擇此事作抵以其每年確有四五百萬之鉅款也今年春間因知各國有指抵常稅之意遂經通劄各口稅務司訪查華船進出情形現據二十餘口稅務司略爲呈報其餘十數口尙未復呈據稱各口情形不同辦法互異此口界內有數關各辦各事而同係一船彼口界內某關有解銀之責而實在徵收者則在口外各分關如此則交接甚屬不易雖應有通行之章而實則各有專辦之需其事本屬難辦而其責成尤不易

擔承緣新約限以通商口岸之字樣若口岸界外各分關儘數徵收後予以免重徵執照經過界內時將有何
稅可收耶且又有應行定明之一事所謂口岸內或只係口內徵收事宜應歸新關辦理抑或口內大關以及
口外大關之各分關均應歸新關辦理耶此層如何定奪賠款指撥之數卽隨之爲增減倘竟減收必有由各
國另請加指他項爲抵之累是以此事或辯論或定奪展轉思維只有妥善之一法係時時事事爲國家之公
事設想而不爲某署某員某人之私事布置也倘蒙定有開辦之日總稅務司之意列後

一擬派現有之各口稅務司兼辦土稅事宜

一擬請各口監督特派明幹委員一人隨同稅務司襄理其薪水由關開支

一所有各口現在辦事之人擬均留用俟試辦略有頭緒時再定去留一切薪水工資均由關開支

一所有各口現在辦事之章程法則擬暫照辦俟明悉情形時再定增刪一面循各口之專情酌定劃一之

辦法以期順商情興貿易而裕國家之稅課

一應以何爲稅則暨何物應徵何物應免均係早晚應行復議之事不得以開辦時如何辦理卽應日後定

而不移以期日臻妥善

一至經費一節擬先照提一成應用俟試辦後再定

以上各節卽請先爲酌奪俟劄飭開辦時均請一一指示明悉惟仍應作爲試辦之舉以便因時制宜免有謬
轉爲要

七月初六日謹具

全權大臣慶親王
李中堂劄行總稅務司

爲劄行事照得昨據該總稅務司呈交賠款節略本王大臣詳加閱覈有仍須將頭緒先行理清者茲照開於
左

一鹽課鹽釐自應由戶部核明於本年八月底將徵存銀兩彙儲備撥惟常關稅擬改歸新關代與收足值百
抽五之海關稅同日開辦必須將通商口岸各常關名目開明並將關卡界限及如何徵稅之法豫先定明
以免謬轄

一通商口岸各常關除奉天之山海關直隸之津海關現爲洋兵佔據尙未收回外其餘如山東之東海關江
蘇之江海關鎮江關安徽之蕪湖關浙江之浙海關甌海關江西之九江關湖北之江漢關宜昌關四川之
重慶關福建之閩海關廣東之潮海關北海關瓊州關均應派現在各該口之稅務司兼辦徵收常稅事宜

由監督派員隨同經理惟粵海一關向係內府差使其監督遞年更換與各關監督均不相同且香港六廠稅務已歸稅務司經徵歲收頗巨其粵海關監督現時徵稅各處應仍由監督自行管理至甘肅之嘉峪關與雲南之蒙自關廣西之龍州關地雖通商卻非沿江沿海口岸土貨亦少自應不在新關代徵之列
 一常關分設稅局多在內地距口岸自數里至數十里數百里不等其距口岸太遠者歸稅司兼管甚多不便應定明內地分局在距口岸五十里以內者歸稅司兼管其在五十里以外者仍由各該關監督專管以清界限

一有一口岸而貨稅船料分歸數處衙門徵收者試以天津一口作一比樣天津向有戶工海三關戶關歸津海關監督管理徵收各項貨稅工關歸通永道管理專收木稅及船料與戶關所收船料各不相妨海關歸天津道管理專收航海民船米糧及數種雜貨此三關以戶關所收之稅爲最多其數蓋十倍於工海故俗呼戶關曰大關然工海兩關亦自有解部正額與應發要款稅司所收常稅應專指監督向來所徵之稅其餘歸別衙門所徵者應仍循舊歸別衙門經理

一各關監督徵收常稅均照

戶部所頒稅則其徵稅各有地段斷無如節略所稱口岸界外分關予以免重徵執照至界內無稅可收者

然亦不能由界內之一關儘數徵收予以免重徵執照將別衙門應徵稅項免去總之須按常關稅則應榷稅之貨在常關應管地段收應徵之稅循常關向來舊例不侵礙其餘各關局之稅項辦法方為允當

一戶部原頒稅則至於今日貨價高下或有不同然目前必須循照徵收倘日後有非量為加減不可者屆時再行酌議節略所附各款大致可行應准作為試辦

以上各節係為慎重稅務起見各國公使於各關情形固屬未能深知且亦無暇詳考茲值改革伊始如何妥

籌開辦自是該總稅務司之責合亟劄行劄到該總稅務司即便查照分別議復以便奏定開辦日期此劄

光緒二十七年七月十六日

總稅務司申復 全權大臣 慶親王

爲申復事竊常關稅改歸新關一事奉到七月十六日

鈎劄內開昨據該總稅務司呈交賠款節略本王大臣詳加閱覈有仍須將頭緒先行理清者茲照開於左

一鹽課鹽釐自應由戶部核明於本年八月底將徵存銀兩彙儲備撥惟常關稅擬改歸新關代與收足值百

抽五之海關稅同日開辦必須將通商口岸各常關名目開明並將關卡界限及如何徵稅之法豫先定明以免轡轄

一通商口岸各常關除奉天之山海關直隸之津浦關現爲洋兵佔據尙未收回外其餘如山東之東海關江蘇之江海關鎮江關安徽之蕪湖關浙江之浙海關甌海關江西之九江關湖北之江漢關宜昌關四川之重慶關福建之閩海關廣東之潮海關湖北之海關瓊州關均應派現在各該口之稅務司兼辦徵收常稅事宜由監督派員隨同經理惟粵海一關向係內府差使其監督遞年更換與各關監督均不相同且香澳六廠稅務已歸稅務司經徵歲收頗巨其粵海關監督現時徵稅各處應仍由監督自行管理至甘肅之嘉峪關與雲南之蒙自關廣西之龍州關地雖通商卻非沿江沿海口岸土貨亦少自應不在新關代徵之列

一常關分設稅局多在內地距口岸自數里至數十里數百里不等其距口岸太遠者歸稅司兼管甚多不便應定明內地分局在距口岸五十里以內者歸稅司兼管其在五十里以外者仍由各該關監督專管以清界限

一有同一口岸而貨稅船料分歸數處衙門徵收者試以天津一口作一比樣天津向有戶工海三關戶關歸津海關監督管理徵收各項貨稅工關歸通永道管理專收木稅及船料與戶關所收船料各不相妨海關

歸天津道管理專收航海民船米糧及數種雜貨此三關以戶關所收之稅爲最多其數蓋十倍於工海故俗呼戶關曰大關然工海兩關亦自有解部正額與應發要款稅司所收常稅應專指監督向來所徵之稅其餘歸別衙門所徵者應仍循舊歸別衙門經理

一各關監督徵收常稅均照

戶部所頒稅則其徵稅各有地段斷無如節略所稱口岸界外分關予以免重徵執照至界內無稅可收者然亦不能由界內之一關儘數徵收予以免重徵執照將別衙門應徵稅項免去總之須按常關稅則權應稅之貨在常關應管地段收應徵之稅循常關向來舊例不侵礙其餘各關局之稅項辦法方爲允當

一戶部原頒稅則至於今日貨價高下或有不同然目前必須循照徵收倘日後有非量爲加減不可者屆時再行酌議節略所附各款大致可行應准作爲試辦

以上各節係爲慎重稅務起見各國公使於各關情形固屬未能深知且亦無暇詳考茲值改革伊始如何妥籌開辦自是該總稅務司之責合亟劄行劄到該總稅務司卽便查照分別議復以便奏定開辦日期等因奉此查應派現在各口之稅務司兼辦徵收常稅事宜

割內所指如山東之東海等十四關此外尙有徵收等項土稅如山東之膠州湖北之沙市江蘇之南京福建之三都澳與廈門廣東之三水甘竹江門肇慶廣西之梧州各處似應一體兼辦方符新約至現爲洋兵佔據之山海津海兩關山海之常關已由俄國囑新關稅務司會同兼理俟兩國交涉事務議定後仍由該稅務司兼辦其津海一關雖駐有洋兵若由稅務司兼辦常稅與現已開徵之洋稅一體辦理似無不可惟粵海一關扣出不歸新關一節如此定辦非總稅務司所能主其常關分局距口岸五十里以內歸稅務司管理一節此議亦應作爲試辦若無事故亦必不到五十里之限俟詳查各口情形倘有五十里外之事與五十里內所應辦者甚有妨礙自當隨時申請酌辦其同在一口而除常稅外貨稅船料分歸別衙門經理應仍循舊歸別衙門一節所擬是否合新約之意總稅務司不敢臆度至須按稅則榷應稅之貨在常關地段收應徵之稅循常關向來舊例爲當各語自應試辦倘日後量有不可之處再行酌議總之此事無論如何定辦其常稅收數必須每年辦到五百萬兩方與新約用意相符所有遵

飭議復各緣由理合備文申請

鈎鑒可也須至申呈者光緒貳拾柒年柒月拾柒日

CIRCULAR No. 977 (SECOND SERIES).

Duty at effective 5 per cent. rate, collection of; Native Customs at Treaty ports, transfer of management of, to Commissioners of Customs: to commence on 11th November 1901.

Wai-wu Pu's instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 30th September 1901.

SIR,

In continuation of my Circulars Nos. 968 and 976, I now enclose copy of a Wai-wu Pu red letter covering a Hu Pu despatch, from which you will see that the collection of Duty at the effective 5 per cent. rate is to be begun two months after the signature of the Peace Protocol, and that the management of the Native Customs at the Treaty ports is to be transferred to the Commissioners of Customs from the same date. The Protocol was signed on the 7th instant, and two months from that date would bring us to the 7th November; but as the 11th November will be both a Monday and the 1st of the 10th moon, I am reporting to the Board that we shall begin on that day. In two other Circulars you will find instructions for your guidance respecting both the 5 per cent. collection and the Native Customs.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

外務部函致總稅務司

逕啓者此次償款本息分年攤還以各省鹽課鹽釐及各關常稅暨海關進口貨稅收足值百抽五免稅貨徵稅作抵並常關徵稅事宜改歸新關稅司兼辦各節前經行知

戶部查核在案現准

行在戶部咨覆本總辦等回奉

邸堂諭將原文鈔送

台端卽希

查照

行在戶部文內事理轉飭各關稅司遵辦爲要專此函達順頒

日社附抄件 光緒二十七年八月十七日

照錄行在戶部來文

爲咨行事准全權大臣慶親王直隸總督李咨稱各國償款本息分年攤還以各省鹽課鹽釐及各關

常稅暨海關進口貨稅收足值百抽五作抵並常關徵稅事宜改歸新關稅務司兼辦均經定議前據總稅務司赫德呈送節略請示常稅歸稅務司開辦日期當經本王大臣酌開六條札飭總稅務司分別議復茲據備文申復等情復查鹽課關稅兩事均隸戶部究應於何日開辦如何分別各關界限均應由戶部詳查酌定並抄錄總稅務司原送節略暨行總稅務司劄文咨會前來查此次新定賠款以鹽課關稅作抵惟鹽課一項不歸稅務司經理應由本部詳議辦法務期籌撥足數其關稅值百抽五之款總稅務司節略內既聲明係於畫押後兩箇月開辦約在本年九月二十日左右應即照總稅司所擬定於本年九月二十日作為開辦之期向來免稅各物亦議定值百抽五均應同日舉辦常關徵稅事宜既改歸新關兼理應與收足值百抽五之新關稅同於九月二十日先行試辦至各關界限如何分別應照全權大臣所議常關分局在口岸五十里以內者歸稅務司兼管將來試辦如有窒礙應准總稅務司隨時申請酌辦除摘錄總稅務司節略全權大臣行總稅務司札文暨此次咨會本部公文一件通行各省督撫轉飭各海關一體查照辦理外相應由六百里飛咨全權大臣轉飭總稅務司查照辦理可也須至咨者

CIRCULAR No. 980 (SECOND SERIES).

Native Customs at Treaty ports: transfer of management to
Commissioners of Customs; general rules for procedure.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 1st October 1901.

SIR,

1.—My Circular No. 977 informed you that the management of the Native Customs at Treaty ports is to be transferred to the Commissioners of Customs on the 11th November. This arrangement forms part of the indemnity stipulations of the Peace Protocol, and as the negotiators reckon on a collection of at least 5,000,000 taels* a year, we must be on our guard lest any laxity should cause it to fall short of their expectations. We know, however, very little about the Native Customs, with their procedure and real outturn, and it may be that we shall meet with many obstacles; but patience and experience will surmount them, and in a year or two the work will be understood and difficulties vanish. Meanwhile you are to proceed as follows:—

- 1°. Communicate with the Superintendent, and, after obtaining all possible information, request him to select someone well acquainted with locality and work for appointment as Weiyüan, to assist you in Native Customs matters, etc.
- 2°. Ascertain what banks are authorised to receive Duties, etc., what their procedure is, and what remuneration they receive, etc.
- 3°. Inquire how junks are reported and cleared, and whether it is the junk or the consignee who is responsible for the Duties, etc.

*The Chinese Plenipotentiaries—Prince Ching and Li Hung-chang—were of opinion that not more than *Tls.* 3,000,000 could be expected from the Native Customs at the treaty ports (“Affaires de Chine, Négociations de Pékin, 1900-1902,” *1^{re} partie*, p. 205; *II^{me} partie*, p. 138). The special committee, charged with the study of the question of the payment of the Indemnity, consisting of the British, the French, the German, and the Japanese Ministers, were convinced that at least *Tls.* 5,000,000 a year could be collected from this source (“Affaires de Chine,” *op. cit.*, *1^{re} partie*, p. 230). In 1905 the total Native Customs collection from these *intra-50-li* collectarates was *Hk.Tls.* 3,628,937 and in 1910 it stood at *Hk.Tls.* 2,976,571. The thorough-going reform of the *intra-50-li* Native Customs collectarates carried out in the years following the Revolution of 1911 soon had its effect on the revenue. In 1912 it stood at *Hk.Tls.* 2,545,016, in 1920 at *Hk.Tls.* 4,385,535, and in 1929 at *Hk.Tls.* 4,567,403. The addition of the *extra-50-li* collectarates at Wuhu, Fengyang (鳳陽), and Yangyu (揚由) brought the total revenue from Native Customs sources actually collected by the Customs Service in 1930 to *Hk.Tls.* 6,605,540. On the 31st December 1930 all *extra-50-li* Native Customs establishments and levies were abolished, and on the 1st June 1931 the same fate was meted out to all *intra-50-li* Native Customs (I.G. Cirs. Nos. 4158 and 4240).

- 4°. Find out whether owners of goods themselves report and pay Duty or whether special hongs and brokers are employed, etc.
- 5°. Ask how and where cargo is manifested and examined, and what permits are issued, etc.
- 6°. Inform the Superintendent that, provisionally and until further orders, the work of the Native Customs can go on as before—following the same rules, the same procedure, and the same tariff, but that, while this is so, what is below set forth will also be required:—
 - (a.) Every junk arrived and cleared must now be recorded and the total reported to you daily.
 - (b.) Cargo passed inwards and outwards must also be recorded and the particulars kept for statistical purposes.
 - (c.) Duties paid must be formally recorded and the totals—Import Duties, Export Duties, Junk Dues, etc.—reported to you daily, monthly, and quarterly.
 - (d.) Whatever reports have hitherto been made to Superintendent, while continuing to be made to Superintendent, are also to be made to Commissioner.
- 7°. Apply to Superintendent for copies of Tariff, Native Customs Regulations, and Staff Lists, with rates of pay, etc.
- 8°. Explain to Superintendent that it is not intended later on to make any but necessary changes in procedure or staff, and that questions of pay and position will be attended to when we have sufficient knowledge of the work and the revenue.
- 9°. Give as much personal attention to all these matters at first as you possibly can, and do not delegate everything to others.
- 10°. We do not yet know exactly what the expression “Native Customs” really covers from either the Chinese or the Foreign side, but the Revenue the negotiators of the Protocol had in view when accepting this item for the indemnity was simply *whatever Dues and Duties are paid by Native craft at ports open by Treaty*: while we cannot go beyond this, only experience will show whether anything is to be excluded and what.

11°. The smallest possible number of non-Chinese should be employed on this work, and then chiefly to superintend and check what the Chinese staff does; you will therefore proceed very slowly, economically, and carefully in detailing men from either In-door or Out-door Departments for Native Customs duty, and you will avoid appointing Foreigners to do what can be done by Natives. At the same time you are not to lose sight of the fact that much is expected from this new departure, both as improved method and increased Revenue, and we must shape our action accordingly.

12°. The reports which have come forward in reply to Circular No. 968 vary in value, and only actual contact with the work itself will enable their mistakes to be corrected or their deficiencies supplied, but it will not be necessary to rewrite them: what you are henceforward to report will be the action taken by you and the effect produced rather than the results of mere inquiry, and it will be proper to keep me fully and quickly informed. You should also give each Native Customs despatch a sub-number, so that they may form a distinct series from, although incorporated with, Maritime Customs despatches.

2.—In what precedes I have indicated the general line to be followed by all such offices as local conditions require to take over Native Customs work. What has actually to be taken over at each port concerned can only be learned at the port itself, and what remains to be done after that is taken over can only be determined by experience. What has hitherto been accomplished by the Customs at Kowloon, Lappa, and Kiaochow, and by the Provisional Governments at Newchwang and Tientsin, shows that the Chinese engaged in the junk trade are not difficult to manage and readily accept equitable arrangements; it is therefore hoped this new extension of Service activity will be carried through successfully and without friction, and that it will be as much in the interest of the junk trade as of the Revenue.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 985 (SECOND SERIES).

Native Customs at Treaty ports: transfer of management of, to Commissioners of Customs; further instructions as to procedure.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 26th October 1901.

SIR,

1.—In addition to the Circulars dealing with the subject, despatches have been addressed to every port (Kiukiang excepted) acknowledging the Commissioners' Reports on Dues and Duties levied on junks and junk trade, called for in Circular No. 968, and giving such instructions for local action as the perusal of these Reports suggested. The matter is now recurred to in order that certain points may be emphasised and as much uniformity of procedure secured as circumstances admit of.

2.—What the Peace Protocol pledges for the indemnity payments is held by the Foreign negotiators to comprise the available balance of Maritime Customs Revenue, the balance of the Salt Gabelle, and the total collection of the Native Customs (*Douanes indigènes*) of all China—that is, whatever is not Likin.

3.—The Maritime Customs Revenue is already controlled by the Commissioners as the colleagues of the Superintendents. The Salt Gabelle is not to be administered by us for the purposes of the Siege Indemnity, but a portion of it remains controllable at Tatung, Hankow, and Ichang for the Four and a Half per Cent. Loan service.* The Likin is not only not specifically pledged for the Siege Indemnity, but the offer of it as a security was rejected; at the same time, its proceeds will of course be available so long as it exists for whatever payments necessity requires China to provide for, and the Kiukiang, Soochow, and Hangchow collectorates continue as before controllable by us for the service of the Four and a Half per Cent. Loan; Likin, Land Tax, and Salt Gabelle apart, whatever is collected by taxing establishments in China is pledged for the Siege Indemnity, but it is only at open ports and within a 50-*li* radius that such collection is to be administered by us.

4.—From what precedes you will yourself form a general idea of what will eventually come under your control at your port. It is not simply what is styled *Ch'ang Shui* (常 稅), nor is it only the

* *Antea*, Cir. No. 820, pp. 99–124. Remittances from these salt collectorates to the Inspector General's accounts naturally lapsed shortly after the Salt Gabelle had been placed in 1913 under the reorganised Salt Revenue Administration.

other office which at various ports the Maritime Customs Superintendent is also the head of, that you are to administer: whatever Native revenue is collected at your port which is neither Land Tax, Salt Gabelle, nor Likin comes under you, no matter what may be its name, and no matter what official is now in charge of it. In this connexion your special attention is called to the following sentence, quoted from the despatch of the Peace Plenipotentiaries which forms one of the Enclosures in Circular No. 983:—

收務尤稅應別該重債稅管監指本各其
司歸亦徵衙口卽款因之督海應土口
徵稅可之門岸各爲以常兼關專稅岸

5.—The studies you have already made will have given you some idea of the revenue collected at your port, both as regards office, procedure, staff, and amount, but full acquaintance with the subject is what nobody as yet possesses, and nothing but actual experience of the work itself will make it completely intelligible. We have therefore to commence everywhere as lookers-on and not as active collectors, and whether we shall ever be able or require to take over the entire duty of collection is for circumstances to work out. But meantime we have certain responsibilities and a date has been fixed from which they begin: we have to produce some 5 million taels a year for indemnity payments, and those who are to surrender control to or share control with us are to do so by the first of the tenth moon, November the 11th. Some who really ought to surrender control may possibly refuse to do so, under a misapprehension or being without specific instructions: their refusal or the stand they make is to be at once reported. Others also may possibly do just the opposite and create a difficulty of quite another kind by withdrawing completely, themselves and their staff, on the date fixed: should any do so, you must protest against such withdrawal and request them to carry on as usual; and if they persist in acting thus, you must telegraph the situation to me at once and make locally the best arrangements you can for undertaking collection with whatever staff you may be able to extemporise, some of the old hands being perhaps still available. A third set, again, will probably act as intended, on the one hand, acquainting you with the fact that theirs is or what is an office you are to control, and, on the other, expressing their willingness to continue as before till you are in a position to proceed otherwise. The same despatch from which quotation was above made also says:—

照節試改再數辦處照之於口通總不岸至
行自辦仍爲月理向各初接稅飭稅同章各
可一屬酌後俟例該均辦司各司該程口

6.—What you are accordingly to do on receipt of this Circular will be to again communicate with the Superintendent and state that your responsibilities in connexion with the Native Customs will commence on the first of the tenth moon; that you do not propose to take any active part in the management or collection before seeing how work is carried on; that he and his staff are to proceed as before; that you will from time to time detail officers to co-operate in the work in hand; that you wish to be supplied regularly with statistics of movements of junks and goods and statements of the Duties collected, as also with copies of whatever reports are made to himself; that one-tenth of the collection is to be paid to you monthly, to create a fund intended to meet cost of collection; and that it is desired to inconvenience the public as little as possible and to make as few changes in practice and staff as compatibility with economy, efficiency, and responsibility will admit of. You will further state to the Superintendent that the contemplated transfer has not for object the ousting of a Native and the introduction of a Foreign staff, but is forced upon those in authority by the necessities of the situation and the pecuniary difficulties of the Empire, and that the two branches of the Revenue department, whether called Native or Foreign, belong to one and the same family and must work together harmoniously, honestly, and efficiently in the general interest of officials and people. The opening day will show you what you are to expect, and on the 15th of November you are to telegraph and report briefly how things stand; if required, special instructions for your guidance will thereon be speedily issued.

7.—The old Tariff is to continue in force, and you are to find out what it really is and how far it is adhered to or departed from. The old staff is to be kept on, and you are to ascertain which are the real workers, what work each does, what pay each is by rule entitled to and how much his post is really worth. Office procedure and port practice are to be studied, and notes made for future guidance of abuses to be abolished, imperfections to be improved on, and good points to be retained. The locality, too, ought to be studied from the Native Customs point of view, with its roads, waterways, land routes, etc., etc., etc. All these things will require time and attention to master, but in two or three months you ought to be at home amid your new surroundings, and the possibilities and requirements of the future will then unfold themselves. Meanwhile I am to be kept quickly and fully informed about all that occurs in connexion with this progressive transfer, and I rely on you to do all you can to make it as little unpleasant as possible for the old staff, who will naturally feel the change more or less acutely.

8.—The Kowloon, Lappa, and Kiaochow Customs have no action to take under these Native Customs Circulars. The Tientsin and Newchwang Customs will be separately instructed. The Chinese despatch appended gives a list of the Superintendents to whom transfer orders have been sent by the Wai-wu Pu.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

外務部劄行總稅務司

爲札行事光緒二十七年九月初八日准

全權大臣將發給總稅務司札覆一件照鈔咨會前來查原札內稱各口岸常稅應歸新關者已由部通行各監督遵辦並將十月初一日開辦行知在案容再由外務部將業經行文各處開單札知總稅務司查照等因相應將常稅應歸新關各處開單札行總稅務司查照可也須至札者

所有新約條款內常稅應歸新關各處列後

計開

山海關	津海關	東海關	江海關	鎮江關
九江關	江漢關	宜昌關	重慶關	蕪湖關
膠海關	沙市關	金陵關	福海關	浙海關
		廈門關	潮海關	廩海關
			北海關	
				瓊海關

光緒貳拾柒年玖月拾叁日

CIRCULAR No. 993 (SECOND SERIES).

Native Customs, administration of: general principles laid down; additional correspondence.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 11th November 1901.

SIR,

1.—In preceding Circulars you will have received as full instructions as it was possible to issue regarding the work to be commenced to-day in connexion with the administration of the Native Customs at the open ports and inside a 50-*li* radius.

2.—Considering the vagueness of the expression—with its applicability to everything in the Foreign, and its inapplicability to many things in the Native, interpretation—and the ignorance of most of us respecting offices, officials, and staff, tariffs, procedure, and practice, and remembering also how largely a great body of men—old employés—are personally interested in keeping things as they were and in their own hands and how irritating it must be to know that the reason for the change is the payment of a Foreign indemnity, not only must we allow time for gradual transformation, but we must also submit to the certainty that opposition will not disappear quickly and that misunderstanding and mistake will cause difficulties, if not trouble, at the start. Some additional correspondence, of which I enclose copies for your information, has already taken place, and there will still be more; in due time, however, a proper understanding will be arrived at, and the recalcitrants will then accept the ruling of the higher authorities.

3.—The Native Customs, whatever be their local designation—whether *Ch'ang Kwan*, *Chang Kwan*, *Ch'ao Kwan*, *Fu Kwan*, or any other name,—have long existed and given employment to many people, and most of them have had only to surrender fixed sums to the Government chest annually and were authorised to appropriate and divide whatever they collected above that amount; there are therefore what may be called *vested interests* as well as artificial practices of many kinds, all of considerable age, to be dealt with, and necessarily the new-comers—ourselves—will be unwelcome and encounter obstacles. This being the day fixed on for the introduction of the change, it is desirable to set forth more fully the course which that change is to take, in order that each Commissioner may know what is expected of him in the midst of so much ignorance and uncertainty.

4.—The change does not mean the immediate suppression of old and creation of new offices, but simply that such and such existing offices, hitherto independent of, are in future to be connected with the Imperial Maritime Customs. Further, that they are to be hereafter administered by the Imperial Maritime Customs does not mean that the work hitherto done by their several comptrollers and staffs is now to be done by the Commissioner and his present staff, but merely that the old establishments are to be superintended by the Commissioners and may, if necessary, be gradually reorganised by them on lines as like those of the Imperial Maritime Customs as local conditions and special circumstances will admit of.

5.—Accordingly, in the case of any offices that are offered to Commissioners to administer, and when it is finally decided what are all the offices which really are to be thus administered, the only addition to any such office at the commencement and for the moment is the Commissioner: all the rest remains for the time being as before, and port practice, office procedure (including forms, documents, etc.), examination of vessels and goods, payment of Dues and Duties, recording, reporting, etc., etc., etc., are to be carried on just in the usual way by the same staff and under the same comptroller, but with the Commissioner for a colleague. The new colleague—the Commissioner—is, however, not a sleeping but an active partner, and his position is not to be subordinate but leading.

6.—But what is the Commissioner to do under such circumstances? He is first of all to thoroughly study the office to be administered, and he is then to devise measures for effective or controlling supervision and for the introduction of improved methods; in doing this he has to keep steadily before him the interests of the Revenue, the interests of the merchants, and the interests of the old employés.

7.—It was originally thought that a few weeks' experience would suffice and that effective supervision might begin from January. The delay caused by the new questions that have sprung up shows that a later date will be better; the end of the Chinese year will be more suitable, and before the end of the March quarter an advance may possibly be made. For the present no addition will be made to the port staff, but each Commissioner ought occasionally to detail such officers as can be spared, In-door or Out-door, to co-operate in various kinds of work, in order that it may be ascertained what the work is and how, where, and why it is done. By the end of January the organisation and business of each office to be administered ought to be fairly well understood, and each

Commissioner should then requisition for such addition to his staff as shall make it possible to commence some active supervision and prepare the way for beginning effective control later on. Of course, if local circumstances are favourable and if full acquaintance has been made with the district and the offices to be administered, the requisition may be sent in earlier and will be dealt with as soon after as other Service requirements permit. Every such requisition should call for the fewest possible additions, seeing that the main body of the work must continue to be performed by the old employés of the Native Customs, and it should likewise specify the kind of supervision ^{and} _{or} the nature of the co-operation or duty the additional man applied for is wanted for. In the reports already received demands have been made for augmentation of staff, and Commissioners have asked for Assistants well up in office work, Assistants acquainted with Chinese, Examiners and Tidewaiters able to speak local dialects, etc., etc., etc.; and yet the requisitioners know perfectly well the Service has no experienced Assistants to spare, and that while the study of Chinese has, unhappily, not produced latterly many men able to transact business in that language, very few of the Out-door Staff know any dialects at all. Such being the case, we must again do as we did 40 years ago in the Imperial Maritime Customs, viz., make the best of the material at our disposal, both old and new, and train our men for the proper performance of the work they are to do or be detailed for.

8.—The men of the old staff of each Native Customs establishment probably comprise a mixture of the efficient and the inefficient, the indispensable and the unnecessary, the workers and the drones, and in any case it is certain that some of them know the district thoroughly and understand its work fully. During this preliminary period of observation and study Commissioners ought to provide themselves with lists of the old employés and find out the efficient and indispensable workers. For whatever work there is to be done old employés ought by preference to be employed, and the guiding principle must be to retain and not to oust the men of the former *régime*: in due course they will all fall into line, and only those who are indisputably inefficient or unnecessary are to be dispensed with, but even this step is not to be proceeded with at once or hurriedly, and then only after report to and authority from myself. In conjunction with this study of the old staff the question of the pay they are to receive has also to be taken up: the employés are to be classified, and their proposed numbers and the rates of pay for each class are to be submitted from each port for decision here.

9.—While old port practice and office procedure are being examined and studied, it will be well to note such items as must be continued and express them in rules for the guidance of the staff and in regulations for observation by the public; but, seeing that hitherto a commonsense understanding and the simple necessities of each case have probably been the sole guides, it will be best to formulate the fewest possible rules and regulations and to restrict them to what common sense declares to be necessary and indispensable. The fewer the regulations trade is shackled by, the more certain will be its development and the smaller the opening for malpractices. This drawing up of rules and issue of regulations should also be gone about slowly, and at first all should be provisional and subject to revision.

10.—What precedes provides for attention to the interests of both old employés and the trading public. The interests of the Revenue will be an enduring occupation. All that need now be said is that, while whatever ought to pay Due or Duty ought never to evade or escape payment, the one great change sure to follow connexion with the Imperial Maritime Customs will be that, instead of surrendering simply the fixed sums hitherto called for by law and usage, every cash that is collected will be reported, and the cost of collection will be the fixed pay of a recognised working staff and not the division of an excessive surplus among hangers-on far and near or the outcome of underhand bargainings and the disappearance of Revenue through the doing of underlings.

11.—As regards the offices for the transaction of business and the documents there made use of, and also the banks into which Dues and Duties are to be paid and the remittances to be made by them, it is too soon to issue an order to suit every port. It will probably be best to allow present banking arrangements to continue and to confine ourselves to obtaining the one-tenth of the collection for A/c. N. It will also be best for some time to come to allow General Office work to go on where it has hitherto been performed, but some new or additional work growing out of the Commissioner's control will be most conveniently done in the Commissioner's own office at the Imperial Maritime Custom House: local requirements will gradually indicate the right solution, and there is nothing to be gained by any hasty decision. As for documents, forms, etc., etc., etc., it will also be best to retain those already in use, as they are familiar to the public and the staff know how to use them; additional forms, etc., if ever necessary, can be arranged for locally, and certain others—Revenue Returns, Accounts, etc.—will eventually be

supplied by the Statistical Secretary after consultation with the Commissioners and sanction by myself.

12.—To recapitulate:—

- (a.) Whatever Native Customs are to be administered by the Imperial Maritime Customs will in due course come under the supervision and control of the Commissioner.
- (b.) Deputies will be appointed to assist the Commissioners.
- (c.) For the present old practice and old procedure are to be continued, and the old bankers and the old staff retained.
- (d.) Commissioners are to study the work of the Customs to be administered and are to report to me before the end of January, stating what establishments have been made over to them, where the offices for transacting business are situated, etc., what staff is actually at work, and are to requisition for such additional men (to be selected from the Staff of the Imperial Maritime Customs) as must be provided—not to do the work of collection, but—for the purposes of supervision and control.
- (e.) Later on the old staff should be divided into efficient and inefficient, indispensable and unnecessary, and should be classified, and for each class an adequate rate of pay should be proposed (*e.g.*, Managers, Shupan, Writers and Copyists, Examiners, Watchers, Preventive, etc., etc., etc.).
- (f.) Still later an estimate should be supplied setting forth under appropriate headings what expenditure must be provided for monthly (salaries, wages, office necessaries, etc., etc., etc.).
- (g.) Documents and forms hitherto in use are to be continued, and whatever new ones experience calls for can be added; certain additional forms for Revenue Returns, etc., are to be provided by the Statistical Secretary in communication with the Commissioners after approval here.
- (h.) For the present one-tenth of the monthly collection is to be sent to the Inspector General's Account *N*, and the other nine-tenths are to be dealt with by the bankers as instructed by the Superintendent.

- (i.) To obviate delay, and until things are in working order, S/O letters regarding Native Customs questions are to be sent to myself direct, and also telegrams reporting occurrences or asking for advice and instructions.
- (j.) It is not yet apparent whether all the offices at a port are to be placed under the control of the Chinese Superintendent of Imperial Maritime Customs (and his colleague, the Commissioner) or are to remain under their present chiefs but to be administered and controlled by the Commissioner. The second method might ease the situation to-day, but the first would otherwise be better from most points of view.
- (k.) The position of Newchwang and Tientsin is still abnormal: the Commissioners there will learn from these Circulars what is done elsewhere, but are themselves to abide by the special instructions addressed to them separately.

If what has been written up to the present seems to have omitted anything that ought to be added concerning either the policy of the Inspectorate or the general course Commissioners are to adopt and follow, or if further explanation is wanted, it will be supplied if asked for.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

總稅務司申呈 外務部

爲申復事奉到本年九月初八日准

鈞劄內開光緒二十七年九月初八日准

全權大臣將發給總稅務司札復一件照鈔咨會前來查原札內稱各口岸常稅應歸新關者已由部通行各監督邊辦並將十月初一日開辦行知在案容再由外務部將業經行文各處開單札知總稅務司查照等因相應將常稅應歸新關各處開單札行總稅務司查照等因奉此竊維總稅務司前申之意係請全權大臣不但將應歸新關各處示知亦請將某處何局何關何員所管者應歸新關一一指示

鈞劄只將第一層開列並未將第二層詳細指明殊令總稅務司難於措手現據粵海關稅務司電稱外務部已行知粵省只將潮海北海瓊海三關歸稅務司兼管其粵海大關云係內府專派之缺不得歸併新關故不肯將該關常稅按照新約交稅務司兼辦等情請示前來復閱來

劄所列各處亦適無粵海關在內與該稅務司所電無異伏思常稅之中惟粵關爲最旺實爲共見共聞倘

全權大臣與各國大臣議約時業經議明常稅中無粵海在內自應照行是否如此應請

查明示復以便轉飭粵海稅務司遵辦爲要須至申呈者光緒貳拾柒年玖月貳拾壹日

全權大臣慶親王
李中堂 削行總稅務司

爲劄飭事九月初八日准

四川總督部堂奎 電稱據川東道寶棻電稟關稅新則當如期遵辦惟重慶關向無常稅只有代省城釐局

稽徵新老兩釐係由渝城運赴上下游之貨老釐係落地船釐按載貨水腳抽收細繹赫稅司節略土稅二字甚覺籠統似將釐稅包括鈞署復札謂稅司兼收常稅係專指監督向來所徵之稅而別衙門所徵者仍循其舊是監督應徵之常稅方歸兼辦至於釐金當不在內恐稅司拘牽字義索兼新老兩釐新先電京請示等語查渝城新釐老釐係委川東道就近代徵並非重慶關應徵常稅自應剔出不歸稅司兼辦以清界限等因到本王大臣准此合行劄飭劄到該總稅務司卽便查照須至劄者光緒貳拾柒年玖月初拾日

全權大臣暫署
總理外務部事務
李 削行總稅務司

爲劄行事光緒二十七年九月十九日接准

南洋大臣電稱據鎮江關長道電稟鎮江關在江蘇丹徒縣境向不徵常稅至揚州關常稅奏准在中白芒邵
峽口徵收地在江北江都等縣距鎮江通商口岸或九十餘里或一百數十里均不在通商口岸內照約不歸稅
司管現稅司函請派員隨同徵常稅鎮江並無常稅無從派員隨往乞電咨核飭總稅司劄行鎮江關稅務司
毋庸兼管揚州關常稅以符新約等情合卽電請按照飭遵等因前來相應劄行總稅務司轉飭鎮江關稅務
司遵照可也須至劄者光緒廿拾柒年玖月貳拾壹日

總稅務司申復 全權大臣署外務部事務李

爲申復事奉到本年九月二十一日

鈎劄內開光緒二十七年九月十九日接准

南洋大臣電稱據鎮江關長道電稟鎮江關在江蘇丹徒縣境向不徵常稅至揚州關常稅奏准在中白芒邵
峽口徵收地在江北江都等縣距鎮江通商口岸或九十餘里或一百數十里均不在通商口岸內照約不歸稅

司管現稅司函請派員隨同徵常稅鎮江並無常稅無從派員隨往乞電咨核飭總稅司劄行鎮江關稅務司毋庸兼管揚由關常稅以符新約等情合卽電請按照飭遵等因前來相應劄行總稅務司轉飭鎮江關稅務司遵照等因奉此總稅務司接閱之下不勝詫異查鎮江向有徵常稅之名何至如今無常稅之實且管理揚由關卽係鎮江關道其分口自多距鎮江遠近亦自不同然總歸鎮江居中統轄其貨物雖有由分口徵收之類亦聞在鎮江有徵收船料及各項規費之事此卽新約所指口岸土稅決無異議照此而論鎮江仍有應歸稅務司按新約兼管之事可知再此兼管之責係中外議和大臣所定更係奏

准施行之要件並非各稅務司強欲攬辦者其十月初一日以前各處如何推辭雖尙無人言之然十月初一日以後倘有應兼辦而不兼辦者恐不能坐視默然若屆時向各稅務司查詢何以不兼辦之故難免另生他項枝節現奉前因除將

鈞劄照抄劄行該稅務司就近查明呈報外理合先行備文申復
鑒查可也須至申呈者光緒貳拾柒年玖月貳拾貳日

全權大臣暫署
總理外務部事務
李 削行總稅務司

爲劄行事光緒二十七年九月十八日准江西巡撫電稱據九江關道明徵稟該關常稅奉文改歸稅司自應
遵辦惟姑塘一關距九江水路九十里按照原議應歸監督專管等因前來相應札行總稅務司轉飭九江關
稅務司遵照可也須至劄者光緒貳拾柒年玖月貳拾貳日

總稅務司申呈 外務部

爲申復事奉到本年九月二十二日

劄劄內開光緒二十七年九月十八日准江西巡撫電稱據九江關道明徵稟該關常稅奉文改歸稅司自應遵
辦惟姑塘一關距九江水路九十里按照原議應歸監督專管等因前來相應札行總稅務司轉飭九江關稅
務司遵照等因奉此查姑塘關卽大姑塘原稱距九江水路九十里係按水路曲折而算其實陸路直線距九
江不過四十里仍在原議五十里之限內其九江常關旣改歸稅務司兼辦則大姑塘似應一體併歸兼理除
將

劄劄錄寄九江稅務司就近查明呈報外理合先行備文申復
審查可也須至申呈者光緒貳拾柒年玖月貳拾肆日

外務部函致總稅務司

逕啓者本部接准粵海關監督電稱常稅改歸新關一事遲札派員往潮瓊北三關會同該關稅司於十月初一日開辦現接省關馬稅司函稱派員前往幫辦並未遵照原議除去粵海大關及三水甘竹江門等關職均不敢擅交請向總稅司堅持六條原文剔出粵海大關及三水江門甘竹等關均無庸交再香澳六廠常稅雖歸九拱稅司代徵係留爲還洋債備貢加復俸餉之用將來不得將此銀歸入賠款作抵請速賜示覆等因前來查全權大臣原定六條內所開各關已將粵海一關提出仍由監督管理並聲明香澳六廠稅務已歸稅務司經徵等因旋准

閣下復文將三水甘竹江門等關添入各在案茲准前因除三水甘竹江門等關並香澳六廠自應照議改歸新關外其粵海大關應請照原議提出由監督管理先行試辦相應函達

閣下查照轉飭該稅務司遵照辦理並先行函復本部爲荷專此順頒
日祉光緒貳拾柒年玖月貳拾叁日

總稅務司函復 外務部

敬復者奉到九月二十三日

鈞函以三水甘竹江門暨香港六廠照原議歸稅務司兼理其粵海大關應請照原議提出由監督管理等因奉此查粵海大關剔出一事原有此擬彼時於七月十七日曾由總稅務司申復以該關扣出不歸新關一節如此定辦非總稅務司所能主等語此後

全權大臣有無與各國大臣商定照辦之議尙未奉有明文前數日因馬稅務司電詢此事業經備文呈請貴部查明示復以便轉飭遵辦倘尙無如此會定之舉擅行剔出實非易事各處口岸兼辦土稅事宜總稅務司已有通行劄文並各口專劄切囑各稅務司辦理此事務須與人和衷商議通融試辦以持其平惟無論如何通融必須與新約相符方免枝節各該國非無耳目十月初一日以後倘有稅務司應兼辦而不辦者深恐有不便之事出除俟

貴部將前文劄復再行飭知該稅務司遵照外理合先行函復

鑒查可也專是佈復順頌

升祺光緒戊拾柒年玖月貳拾肆日

全權大臣暫署外務部事務李

劄行總稅務司

爲劄行事光緒二十七年九月二十三日淮湖廣總督電據荆宜施道稟昨奉部咨常關在距口岸五十里內歸稅司兼管五十里外仍由監督專管又以天津戶工海三關作比例戶關徵各項貨稅歸稅司兼管工關收木稅船料海關收航海糧貨仍循舊經理等因荊州工部鈔關專收木稅船料與天津工關相同應遵照全權原行總稅務司文內循舊歸別衙門經理不歸稅司兼管請電示遵查荊州工關專徵木稅船料向歸荆宜施道衙門管理與天津工關歸通永道管理者事同一律不與宜昌沙市兩關監督相涉且收數亦屬無多應查照原議循舊辦理卽請飭邊等因前來相應劄行總稅務司轉飭該關稅務司遵照可也須至劄者光緒貳拾柒

年玖月貳拾伍日

總稅務司申呈 外務部

爲申復事奉到本年九月二十五日

鉤劄內開光緒二十七年九月二十三日准湖廣總督電據荆宜施道稟昨奉部咨常關在距口岸五十里內歸稅司兼管五十里外仍由監督專管又以天津戶工海三關作比例戶關徵各項貨稅歸稅司兼管工關收木

稅船料海關收航海糧貨仍循舊經理等因荊州工部鈔關專收木稅船料與天津工關相同應遵照全權原行總稅務司文內循舊歸別衙門經理不歸稅司兼管請電示遵查荊州工關專徵木稅船料向歸荆宜施道衙門管理與天津工關歸通永道管理者事同一律不與宜昌沙市兩關監督相涉且收數亦屬無多應查照原議循舊辦理卽請飭遵等因前來相應劄行總稅務司轉飭該關稅務司遵照等因奉此竊維所稱應查照原議循舊辦理一語並無此議只有新約定明口岸土稅事宜改歸稅務司兼理一議且天津雖有戶工海三關之別然三關事宜按照新約均係該口土稅均應歸稅務司兼辦亦無分別工關海關循舊之定議况九月初八日曾奉

全權大臣來劄云其口岸各土稅本應專指海關監督兼管之常稅因以償款爲重卽各該口岸別衙門應徵之稅亦可允歸稅務司徵收等語議約大臣如此講釋亦不過新約之實意並無別解其荊州工關專收木稅船料與他處口岸土稅無異若尙未與各國大臣商定將此關剔出似仍應交稅務司經理現奉前因除將鈎劄錄送該關稅務司就近查明呈報外理合先行備文中復
鑒查可也須至申呈者光緒貳拾柒年玖月貳拾陸日

總稅務司申呈 外務部

爲申呈事竊查稅務司兼辦土稅一事現據沙市關稅務司施德明電稱本關監督奉

督憲諭鈔關不在應交稅務司之列無庸交接等語電請示復前來除電復查詢該鈔關是否在五十里限內暨所徵之稅究與各口土稅有無區別如不交接與應收抵款有無短絀等情查明呈報外理合先行備文中

請

核奪示遵可也須至申呈者光緒貳拾柒年玖月貳拾玖日

總稅務司函致 外務部

敬啓者現據沙市關稅務司電稱鈔關已交稅務司接辦又據九江關稅務司電稱兩關均交稅務司接辦各等語各電語句均不甚多所指似係前數日不肖交接之關自係

貴部指示之效實可免外人指摘而稅務司必能通融酌情辦理合特備函奉達卽希

鑒查專是佈泐順頌

升祺光緒貳拾柒年拾月初貳日

總稅務司函致 外務部

敬啓者現據東海關稅務司電稱關道以爲貨稅應歸稅務司兼理而船料一項不應交接又據金陵關稅務司電稱關道云此間並無常稅可徵又據江漢關稅務司電稱關道云此間並無所謂常關只有府關各等語電報前來總稅務司查新約漢文實載有常關各進款字樣而常關二字並非指定某某專關乃實用爲土稅之總名對洋稅而言也據各國大臣解釋新約爲憑之法文之義係除釐金鹽課洋稅外無論船料貨稅與何項關名何員管理均在抵款之內在兼辦之列此項意義早由總稅務司聲明並已通飭各口稅務司現據該三關稅務司電稱前因當卽復電囑以稅務司分內之事非係攘奪分外之事權而口岸該管各官分內之事均有照約交代之責若有應交而不交者是爲該處誤會違約必有由上憲迫令改正之時因思此等事關繫非淺是以專函奉佈卽請

酌辦爲要專是佈泐順頌

日祉光緒貳拾柒年拾月初肆日

總稅務司函致 津海關道黃

啟者去歲拳匪亂時津海關稅務司並未離開迨聯軍解圍後該稅務司即照常徵稅嗣於數月後各國在津設立都統衙門管理地方事宜因津關照常辦事所收稅項又爲抵洋款之用是以並無異言而地方各項稅捐即由都統衙門自行設法開徵現值十月初一日各口土稅歸稅務司兼辦之期在津此等土稅應否交歸稅務司一節業由駐京大臣各國軍門暨都統衙門往返商酌兩月之久詢及總稅務司隨卽答以有三項辦法一係凡都統衙門所收各項稅捐統交稅務司經徵年終結算除留及捌拾萬兩外其餘均交都統衙門作爲辦公之用二係所有華商船料貨稅暨華洋子口稅剔出交稅務司辦理其餘各項稅捐仍由都統衙門自行徵收三係若以上二項辦法均不行現值封河在邇卽應於冬季由各國商定辦法俾至開河時應歸稅務司兼辦之船貨交歸接辦以符新約所擬三項如此昨據津關德稅務司文稱現准都統衙門文稱奉

各國軍門會劄以所有都統應管界內除新關已管之洋稅外其餘各稅捐不得由他人經理惟云自十月初一日起應將所收之子口稅以及華商船料貨稅撥交以重賠款會商稅務司定立辦法等因稅務司不願如此了結是以呈請核示遵辦總稅務司因思若違其言則所商各項勢必執意不允不若姑從其言或可緩商他法隨一面飭令該稅務司暫允照辦一面函致領袖大臣請其仍照所擬第三項辦法於冬季會商酌定至開河時應交稅務司兼理者得照新約交出此事暫時卽爲定局惟入內地之子口單照應由何處發給尙係意見不同因知

閣下奉

命赴滬隨同

盛大人辦理修約事宜是以將津地各事辦到如何地步並其中詳細奉佈即可此時赴滬辦公其間如有變動必當備函奉告津地現在無事可商毋庸留候可也專是佈泐順頤

升祺光緒貳拾柒年拾月初伍日

CIRCULAR No. 1007 (SECOND SERIES).

Inspector General: Sir Robert Hart granted audience by the Empress Dowager and Emperor; correspondence, etc., concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 26th February 1902.

SIR,

As a matter affecting the standing and of interest to the members of the Service, copies of the despatches concerning the audience granted to the Inspector General on the 23rd instant by Their Imperial Majesties the Empress Dowager and Emperor are hereto appended.

The audience itself occupied about 20 minutes and the reception accorded was most flattering. During the intimate conversation that took place the Empress Dowager among other things remarked that the continued presence of the Inspector General has become more necessary than ever; that although the advice he had given in his *P'ang Kuan Lun* (傍觀論) in 1866 had unfortunately not been fully acted on, it was the right advice and afforded sure guidance; and that, whoever went away, he at all events must not think of leaving China at this juncture. To this the Inspector General replied that he could not be expected to retain the position for ever, and that it was a mistake to regard him as the only one suitable—that among the Commissioners there were several who were quite fit to take his place and quite ready to assume all the responsibilities of the position on his withdrawal. Her Majesty smiled and said change was not desired.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

外務部劄行總稅務司

爲劄行事本爵面奉

皇太后懿旨

皇上諭旨總稅務司赫德著於本月十六日已正覲見欽此屆期本部派弁前往導引並派員在東華門內照料該總稅務司應於是日九點半鐘進

東華門至

上駟院前下輿步行至

景運門外北上房少憩聽候本爵帶領

覲見相應劄行該總稅務司欽遵可也須至劄者光緒貳拾捌年正月初陸日

總稅務司申復 外務部

爲申復事奉到本年正月初六日

鈎劄內開本爵面奉

皇太后懿旨

皇上諭旨總稅務司赫德著於本月十六日已正覲見欽此屆期本部派弁前往導引並派員在東華門內照料該總稅務司應於是日九點半鐘進

東華門至

上駟院前下輿步行至

景運門外北上房少憩聽候本爵帶領

覲見相應劄行該總稅務司欽遵等因奉此總稅務司敬謹欽遵定於本月十六日九點鐘由寓起身以便至九點半鐘進

東華門步行進

景運門北上房恭候可也須至申呈者光緒貳拾捌年正月初柒日

外務部劄行總稅務司

爲劄行事准軍機處片交光緒二十八年正月十七日軍機大臣面奉

諭旨赫德著加恩賞給福字一方繡屏四幅甕瓶兩座綢緞四卷欽此茲由內務府交到
皇太后

皇上頒賞各件劄交總稅務司欽遵祇領可也須至劄者光緒貳拾捌年正月拾捌日

總稅務司申復 外務部

爲申復事奉到光緒二十八年正月十八日

鈎劄內開准軍機處片交光緒二十八年正月十七日軍機大臣面奉

諭旨赫德著加恩賞給福字一方繡屏四幅甕瓶兩座綢緞四卷欽此茲由內務府交到

皇太后

皇上頒賞各件劄交總稅務司欽遵祇領等因奉此總稅務司除欽遵祇領外理合備文呈請代奏謝
恩爲禱須至申呈者光緒貳拾捌年正月拾玖日

CIRCULAR No. 1010 (SECOND SERIES).

Tariff Revision Commission: Lü Hai-huan appointed member of; port Commissioners assistance to, to be reported to Inspector General.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 1st March 1902.

SIR,

1.—In continuation of Circular No. 981, Second Series, copy is now appended of a Wai-wu Pu despatch, from which you will see that an Imperial Edict has associated His Excellency Lü Hai-huan (呂海寰), the ex-Minister to Germany and now President of the Board of Works, with Shêng Kung-pao to conduct Treaty revision negotiations. Lü Ta-jén is to *hui-t'ung* (會同); Mr. Bredon, previously added, is to *pang-t'ung* (幫同); and Messrs. Hippisley and Taylor to *sui-t'ung* (隨同).

2.—Any suggestions, advice, or assistance given by Commissioners at the ports to the Revision Commission sitting at Shanghai or functioning elsewhere should be reported to the Inspector General in ordinary despatch sent open through the Deputy Inspector General.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

外務部劄行總稅務司

爲劄行事光緒二十八年正月十六日奉

上諭現在會議商約事宜著派呂海寰會同盛宣懷悉心籌議隨時具奏欽此相應恭錄

諭旨劄行總稅務司遵照並轉飭副總稅務司裴式楷稅務司賀璧理戴樂爾一體遵照可也須至劄者光

光緒二十八年正月二十一日

CIRCULAR No. 1026 (SECOND SERIES).

Duty at effective 5 per cent. rate on articles formerly Duty free:
levy of and exemption from; further instructions regarding.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 20th May 1902.

SIR,

1.—Appended you will find copies of letters to and from the Doyen of the Diplomatic Body:

Re 15 categories of Duty payments affected by the Protocol and which the Shanghai Customs called attention to.*

2.—In this connexion you will act as follows:—

- (a.) Exempt *bond fide* passengers baggage arriving by another vessel.
- (b.) Exempt Circulars, etc., distributed gratis by mercantile houses.
- (c.) Exempt Clothing, Books, Pictures, Furniture already in use when brought in by residents and not for sale.
- (d.) Parcels, however carried and even when of less than 50 taels value, are to pay Duty (except when containing (a.), (b.), or (c.) articles).

N.B.—The principle enunciated by the Doyen, although the result of "*appréciations émises à titre d'opinion personnelle*," is of much importance in connexion with the vexed question of treatment of *postal parcels*.

- (e.) The other categories set forth and queried in the Shanghai Customs list are to pay.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* The *procès verbal* of the Diplomatic Body's discussion on this subject will be found in "Affaires de Chine: Négociations de Pékin, 1900–1902," III^{me} partie, pp. xlvi–xliiv.

ENCLOSURE.

The Inspector General to the Doyen of the Diplomatic Body.

PEKING, 14th April 1902.

DEAR BARON CZIKANN,

Allow me to forward, for the information of Your Excellency and colleagues, copy of a report from the Shanghai Customs concerning questions which have arisen when levying a 5 per cent. Duty on what formerly entered free.

This report does not enumerate the disputed points dealt with at other places, but it is an illustration of the general effect of the Protocol.

Believe me, etc.,

(signed) ROBERT HART.

HIS EXCELLENCE

BARON CZIKANN DE WAHLBORN,

etc., etc., etc.

The Shanghai Commissioner to the Inspector General.

No. 7,213.

I.G.

CUSTOM HOUSE,

SHANGHAI, 26th March 1902.

SIR,

Since the introduction in November last of the 5 per cent. *ad valorem* Import Tariff, various articles have been charged on by this office which owners and consignees have subsequently maintained should have been admitted Duty free.

I have now the honour to append hereto a list of such items to date, which may prove useful should questions be put by the

Ministerial Body or it be decided to add in any way to the Duty-free list given in clause 2 of your Circular No. 984 of the 25th October last.

I have etc.,

(signed) H. E. HOBSON,

Commissioner.

THE INSPECTOR GENERAL OF CUSTOMS,
PEKING.

ENCLOSURE.

*Imports the Duty Levy on which has been objected to or
protested against.*

- 1°. Baggage arriving as freight by a vessel other than that by which the reputed owner travelled.
- 2°. Clothing, Pictures, Books, Household Furniture and Effects which have already been in use and may be classed as "second-hand goods."
- 3°. Calendars, Diaries, Price Currents, etc., distributed gratis by private firms, manufacturers, insurance, steamship, and other public companies.
- 4°. Instruments, Publications, and Stationery for the Sicawei Observatory.
- 5°. Dock Stores, Ships Stores.
- 6°. Medical Stores for mission hospitals.
- 7°. Municipal Council Stores, Police Uniforms, Stationery, etc.
- 8°. Volunteer Corps Uniforms and requisites.
- 9°. Parcels of private effects of less than *Tls.* 50 value received by parcel post or under steamers parcel tickets.
- 10°. Printing requisites for missionary printing establishments.
- 11°. Racing-boats and fittings for use of boating clubs.

- 12°. Billiard Tables and general fittings for clubs.
 - 13°. Electric plant for use in private residences.
 - 14°. Stores, Clothing, and private effects for members of the Consular Body and Customs employés.
 - 15°. Religious literature and the publications of societies such as that for the Diffusion of General Knowledge.
-

The Doyen of the Diplomatic Body to the Inspector General.

Le 17 mai 1902.

LÉGATION IMPÉRIALE ET
ROYALE D'AUTRICHE-HONGRIE
EN CHINE.

MON CHER SIR ROBERT,

Je n'ai pas manqué de communiquer à mes collègues votre lettre en date du 14 du mois dernier, ainsi que les documents qui l'accompagnaient, se référant aux objections soulevées par des propriétaires et importateurs contre la perception de droits sur certains articles qui ont été jusqu'à ce jour importés en franchise de douane. Ils m'ont prié de vous faire savoir en réponse, que leur opinion est la suivante:

La liste incluse dans la lettre que Monsieur Hobson vous a adressée contient 15 catégories.

En ce qui concerne les numéros 4, 5, 6, 7, 8, 10, 11, 12, 13 et 15, le Corps Diplomatique est d'avis qu'aucune exemption ne devrait être faite.

Quant aux numéros 1 et 3, le Corps Diplomatique est disposé à admettre que les articles y énumérés devraient être admis en franchise de douane, c'est-à-dire, bagages de voyageurs arrivant par un bateau autre que celui que le propriétaire réputé aurait pris, calendriers, agenda, prix-courant, et imprimés semblables distribués gratuitement par des maisons de commerce, des manufacturiers et des sociétés publiques d'assurance, de bateaux à vapeur et autres.

Le Corps Diplomatique considère que les vêtements, tableaux, livres, meubles et effets auxquels se réfère le numéro 2, qui ont déjà servis, et qui peuvent être classés comme "articles usés" ne devraient

pas payer de droits de douane, pourvu que les susdits articles soient de bonne foi la propriété de particuliers demeurant en Chine, ou ayant l'intention d'y fixer leur demeure, et qu'ils ne soient pas à vendre.

Quant au numéro 9, "colis d'effets personnels d'une valeur de moins de 50 taëls, reçus comme colis postaux ou par bateaux à vapeur comme colis," le Corps Diplomatique considérant que de tels colis ne seraient pas exemptés du paiement de droits dans d'autres pays où ils seraient taxés s'ils étaient importés par une autre voie, est d'avis que les droits devraient être perçus.

Le Corps Diplomatique trouve, en ce qui concerne le numéro 14, qui traite des vivres, vêtements et effets personnels des membres du corps consulaire et des employés de la Douane, que les Consuls *de carrière* devraient être traités à cet égard de la même manière que les membres du Corps Diplomatique, d'accord avec la coutume établie dans des pays où ils ont une position spéciale du fait de la juridiction extra-territoriale, mais il est porté à croire qu'il y aurait quelque difficulté à accorder le même privilége aux membres des Douanes Maritimes Impériales.

Les appréciations émises sur les différents points de cette lettre ne peuvent du reste vous être données qu'à titre d'opinion personnelle de mes collègues.

Veuillez agréer, mon cher Sir Robert, les nouvelles assurances de ma haute considération et de mes sentiments les plus dévoués.

(signed) M. CZIKANN.

A

SON EXCELLENCE

SIR ROBERT HART, BART., G.C.M.G.,

*Inspecteur Général du Service des Douanes Maritimes Impériales
de Chine.*

etc.,

etc.,

etc.



CIRCULAR No. 1034 (SECOND SERIES).

Native Customs: advances from Maritime Customs Accounts, and I.G.'s tenth: statement of, required; I.G.'s remarks concerning progress in administration of; form of quarterly statements.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th June 1902.

SIR,

1.—At the end of this quarter a statement is to be sent here reporting—

- (a.) The amounts advanced to Native Customs Account from the Maritime Customs Accounts *A* ^{and} _{or} others; and
- (b.) The real amounts actually received as, or on account of, Inspector General's tenth from Native Customs, with the sums retained from that tenth for local use and the sums remitted to Inspector General's Account Nat bank.

2.—As regards progress made in taking over supervision and work, while the Native Customs at Newchwang and Tientsin are specially administered by, and in connexion with, the military occupation of those places and produce a surprising Revenue, various offices have been made over to the Commissioners at Chefoo, Ichang, Shasi, Kiukiang, Wuhu, Shanghai, Ningpo, Wenchow, Santuao, Foochow, Amoy, Swatow, Canton, Samshui (Kongmoon and Kumchuk), Wuchow, Kiungchow, and Pakhoi, and at these places procedure is better understood and supervision becomes easier. The most thorough-going work has been done at Foochow under Mr. Walter Lay,* and Staff rearrangement in the interests of economy has been authorised on Mr. Simpson's† representation at Amoy. The fullest Reports came from Mr. Merrill‡ at Wuhu and

* *Antea*, vol. i, footnote, p. 591.

† C. L. Simpson was born on the 13th July 1843 at London, and joined the Customs Service on the 1st May 1861 as 4th Class Clerk, being one of Mr. H. N. Lay's recruits. He was promoted Deputy Commissioner on the 1st March 1873 and Commissioner on the 1st October 1877. He spent the first 16 years of his career in the Shanghai office, and afterwards served at Chefoo, Kiukiang (twice), Swatow, Wuhu, Amoy, Ningpo, and Tientsin, at which latter place he died on the 28th January 1909. Simpson held Civil Rank of the 3rd Class, and the Order of the Double Dragon, 2nd Division, 3rd Class. His son, the late Mr. B. L. Simpson (Putnam Weale), the well-known author and publicist, was also at one time a member of the Customs Service.

‡ H. F. Merrill was born at White River, Vermont, U.S.A., on the 15th June 1853. He graduated B.A. at Harvard in 1874 and was selected along with the late H. B. Morse, C. C. Clarke, and W. F. Spinney by E. B. Drew for the Chinese Customs Service, which he joined on the 1st September 1874 as 4th Assistant, B. He served at Kiukiang, Takow (twice), Amoy, Shanghai (twice), and Peking before being appointed full Commissioner on the 1st January 1887 and detailed for special duty in Korea where he took over charge of the Korean Customs from P. G. von Möllendorff, who had been called on to resign for having persuaded the Korean

Mr. van Aalst§ at Samshui, and at Kiukiang, Shanghai, and Ningpo work has gone on smoothly and well under Messrs. Walsham,|| Hobson,¶ and Schjöth.* The Revenue collected—except at Newchwang and Tientsin—is, however, far below what was expected, and at some ports—notably Chinkiang, Hankow, and Canton—Commissioners should again look into matters and see whether offices that ought to be controlled by them do not really exist: former Reports ought to be re-read and the questions re-studied again locally.

At Chungking, Yochow, Nanking, Soochow, Hangchow, Lungchow, Hokow, Mengtsz, Szemao, Tengyueh, Lappa, and Kowloon there are either no Native Customs or existing offices need not for the present be touched.

3.—The Revenue statement sent in every three months ought to be on small Chinese paper of the kind used for Chinese enclosures in despatches, with a small red slip on the face.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

Ministry of Foreign Affairs to sign an agreement with Russia by which, in return for the use of Port Lazareff, Russia undertook to provide all the army instructors Korea might require. Merrill did yeoman service in reorganising and strengthening the Korean Customs by picked men drafted from the Chinese Customs Service. From July 1908 to November 1909 Merrill served, at the request of the Viceroy of Chihli, as superintendent of China's educational mission in the United States. Other ports at which Merrill served as Commissioner were Wuhu, Tientsin, Canton, and Shanghai. He resigned on the 31st August 1916 and retired to Boston, where he died on the 12th July 1935. For his services in Korea Merrill was granted Patent of Nobility, 2nd Class, and given rank of Vice-President of the Board of Revenue. He held also Civil Rank of the 2nd Class in China, and the Order of the Double Dragon, 3rd Division, 1st Class, 2nd Division, 3rd Class, and 2nd Division, 2nd Class, and Order of the Chia Ho, 3rd Class.

§ *Antea*, vol. ii, footnote, p. 174.

|| P. R. Walsham, son of the late Sir John Walsham, Bart., sometime H.B.M. Minister at Peking, was born on the 2nd March 1871 at London and was educated at Eton. He joined the Customs Service on the 16th May 1894 as 4th Assistant, B. He served at Amoy, Shanghai (twice), Newchwang, Peking, Ningpo, and Santiao before being promoted on the 1st November 1912 to be Deputy Commissioner in charge of the Native Customs at Tientsin. He was subsequently Commissioner at Foochow, Mengtsz, and Kiaochow. On the 1st May 1929 he was appointed Chief Secretary, a post which he held with distinction till the 31st March 1931, vacating this post to take up that of Non-Resident Secretary in London, where he remained till his death on the 22nd April 1933. Walsham held Civil Rank of the 4th Class and Order of the Chia Ho, 4th Class, 3rd Class, and 3rd Class with Brilliants.

¶ *Antea*, vol. i, footnote, p. 592.

* C. F. W. Schjöth was born on the 1st August 1846 at Christiania, and joined the Customs Service on the 1st March 1868 as 4th Class Clerk, A. He was promoted Deputy Commissioner on the 1st September 1890 and Commissioner on the 1st April 1896. He served at Shanghai, Amoy (four times), Newchwang, Swatow, Canton, Kiungchow, Tamsui, Chinkiang, Pakhoi, Ichang, Chungking, and Ningpo. He resigned from the Service at the last-named port on the 31st March 1904, and retired to Christiania, or Oslo as it is now called, and died there in 1931. He held Civil Rank of the 3rd Class. Schjöth, who had always been a keen student of Chinese numismatics, published after his retirement a comprehensive study of ancient and modern Chinese coins.

CIRCULAR No. 1040 (SECOND SERIES).

Native Customs Revenue: apportionment of, for
Indemnity payments, etc.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 16th July 1902.

SIR,

Enclosed is copy of Wai-wu Pu correspondence, from which you will see that the Board's instructions provide for provincial quotas as Indemnity payments, and for the ordinary appropriations of the Native Customs collection after remitting the increase to Shanghai. This provincial apportionment is not what the Protocol contemplated or arranged for, but the Chinese Government considers it the best way of fulfilling obligations and paying debts: so long as there is no default—and its object is to secure that there shall be no default—the procedure will probably not be objected to.*

I am, etc.,

(signed) ROBERT HART,

Inspector General.

*The procedure was not objected to; but the Revolution of 1911 brought about such radical political changes that the provincial quotas for the service of the Indemnity automatically ceased. This led to the assertion of complete control by the Inspector General over the Native Customs establishments within 50-*li* of the Treaty Ports, to insure that the revenue collected by them should be used strictly in accordance with the terms of the Peace Protocol of 1901 and of the Agreement of January 1912 between the Chinese Government and the Diplomatic Body (*vide* I.G. Cirs. Nos. 2108, 2143).

外務部劄行總稅務司

ENCLOSURE.

爲劄行事光緒二十七年十二月初九日准江西巡撫李奏九江關稅改歸稅司代徵請將京協各餉及耗羨等項分別改撥等因當經戶部會同本部議覆以常關歸稅司代徵僅稽核徵收數目並非將款項截留劃撥至戶部行令各關按月提解係專指歸稅司代徵以後新增收數而言非將照常徵收各款全行提解旣非全行提解自與各該關向由正雜款內一切支銷各項均無妨礙今九江關常稅現在改由稅司代徵除仍令將增收數目按月解滙湊還償款外其應解京協各餉抵補貨釐並隨徵耗雜實在應准開支之款自可循案辦理該撫所請分別改撥之處應毋庸議奏明奉

旨允准並咨覆江西巡撫遵照在案茲准江西巡撫咨稱據九江關監督稟稱飭奉前因亟應遵照辦理惟現接代理稅務司華善來文以光緒二十七年七月二十五日 全權大臣會同各國議定公約十二

條之第六款內云所有常關各進款在通商口岸之常關均歸新關管理旣云常關各進款則是全行提歸償款可知又總稅務司原擬賠款節略內云無論如何定辦其常稅收數必須每年辦至五百萬

兩方與新約用意相符是常稅伍百萬之數則非新增之數可知今以無把握之新增收數湊還償款果能與新約相符否如果循案辦理致償款無著則難免各國全權大臣別生枝節請將常稅各款於京協各餉暫緩撥解等因前來伏思新約賠款既蒙分撥各省通力籌還則所徵關稅自應循舊解支以免賠誤要需若如華稅司所稱徵特各關洋稅新約亦言歸還舊債餘賸儘數撥歸償款且此項新案賠款各省既須籌解而關稅又不動用是中國一切舉辦應行之事勢必懸待殊覺隔閡難行惟稅務司辦事向以總稅務司劄文爲憑若不呈請劄行總稅務司飭遵難免一再堅執理合稟請咨呈外務部核明劄行總稅務司飭遵等情據此相應咨請查核辦理示復等因相應劄行總稅務司查照卽速轉飭九江關稅務司遵照辦理可也須至劄者光緒貳拾捌年叁月貳拾伍日

總稅務司申復
外務部

爲申復事奉到本年三月二十五日

鈎劄內開光緒二十七年十二月初九日准江西巡撫李奏九江關稅改歸稅司代徵請將京協各餉及耗羨等項分別改撥等因當經戶部會同本部議覆以常關歸稅司代徵僅稽核徵收數目並非將款項截留劃撥

至戶部行令各關按月提解係專指歸稅司代徵以後新增收數而言非將照常徵收各款全行提解既非全行提解自與各該關向由正雜款內一切支銷各項均無妨礙今九江關常稅現在改由稅司代徵除仍令將增收數目按月解滙湊還償款外其應解京協各餉抵補貨釐並隨徵耗雜實在應准開支之款自可循案辦理該撫所請分別改撥之處應毋庸議奏明奉

旨允准并咨復江西巡撫遵照在案茲准江西巡撫咨稱據九江關監督稟稱飭奉前因亟應遵照辦理惟現接代理稅務司華善來文以光緒二十七年七月二十五日 全權大臣會同各國議定公約十二條之第六款內云所有常關各進款在通商口岸之常關均歸新關管理既云常關各進款則是全行提歸償款可知又總稅務司原擬賠款節略內云無論如何定辦其常稅收數必須每年辦至伍百萬兩方與新約用意相符是常稅伍百萬之數則非新增之數可知今以無把握之新增收數湊還償款果能與新約相符否如果循案辦理致償款無著則難免各國全權大臣別生枝節請將常稅各款於京協各餉暫緩撥解等因前來伏思新約賠款既蒙分撥各省通力籌還則所徵關稅自應循舊解支以免賠誤要需若如華稅司所稱徵特各關洋稅新約

亦言歸還舊債餘賸儘數撥歸償款且此項新案賠款各省既須籌解而關稅又不動用是中國一切舉辦應行之事勢必懸待殊覺隔閡難行惟稅務司辦事向以總稅務司劄文爲憑若不呈請劄行總稅務司飭遵難免一再堅執理合稟請咨呈外務部核明劄行總稅務司飭遵等情據此相應咨請查核辦理示復等因相應劄行總稅務司查照卽速轉飭九江關稅務司遵照辦理等因奉此竊查新項賠款若果能照 戶部與

貴部會同所議由各省籌撥則九江關道所稱各節自屬甚是若應照議定之新約辦理則華稅務司所稱各節卽屬不諱兩意相執易有各省旣經籌解關稅又不動用之說然實無其事惟若萬一各省無力籌撥而關稅又未存留必致有不遵照新約之咎緣稅務司並非僅稽收數實有代徵之責若各省籌撥無悞則所交之款由何項撥來或亦無人問及現奉前因除照錄

鈞劄轉飭九江關稅務司遵照外理合備文申復

貴部鑒查可也須至申呈者光緒貳拾捌年叁月貳拾陸日

外務部劄行總稅務司

爲劄行事光緒二十八年五月十九日准戶部咨稱准江西巡撫咨據九江關道稟稱現接代理稅務司華善

來文內云所有常關各進款均歸新關管理又總稅務司原擬賠款節略內云常稅收數每年辦至五百萬兩之數湊還償款如果循案辦理致償款無著則難免各國全權大臣別生枝節照請將常稅各款於京協各餉暫緩撥解等因職道查新約賠款既蒙分撥各省通力籌還則所徵關稅自應循舊解支若如華稅司所稱徵特各關洋稅新約亦言歸還舊債餘賸儘數撥歸償款且此次新案賠款各省既須籌解而關稅又不動用是中國一切舉辦應行之事勢必懸待殊覺隔閡難行惟稅務司辦事向以總稅務司劄文爲憑若不呈請劄行總稅務司飭遵難免一再堅執事關撥解餉項究應如何撥解據實咨請外務部核明劄行總稅務司飭遵並請查照核復等因前來查新案賠款已分派各省認解按月籌還各關常稅歸稅務司代徵以後應將新增收數按月解滬歸還賠款其餘稅銀應仍循照舊章由各該關道撥解京協各餉除飛咨江西巡撫轉飭九江關道查照外相應咨呈貴部劄飭總稅務司轉飭九江關稅務司遵照並劄各海關稅務司一律辦理等因本部查此事前接江西巡撫來咨當經劄行總稅務司轉飭九江關稅務司遵照在案茲准戶部咨稱前因並請劄飭總稅務司轉飭各海關稅務司一律辦理前來相應劄行總稅務司查照通飭各海關稅務司一律遵辦可也須至劄者光緒貳拾捌年陸月初壹日

CIRCULAR No. 1045 (SECOND SERIES).

Native Customs: treatment of fees, etc.; appointment and record of Staff; disposal of I.G.'s tenth, fines, etc.: queries and instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th August 1902.

SIR,

1.—The trimonthly period which begins to-day will be the fourth quarter of our connexion with the Native Customs, but, although the transfer is proceeding with little friction, it is doubtful if the change has so far increased Revenue while it has not yet either introduced uniformity or secured complete acquaintance with procedure. It is useless to attempt to hurry matters more, seeing that on one side the Chinese Government has arranged for its Indemnity payments by a system of provincial quotas in place of relying solely upon the Revenue collections the Protocol specified, and, on the other, Revision negotiations are suggesting change in Likin collectorates and proposing the equalisation of Tariff rates.* There are however some points on which general instructions may now be issued and they will be dealt with in the paragraphs which follow.

2.—The study of Native Customs procedure, etc., is to be continued, and the results and discoveries are to be recorded and reported.

3.—Everything that is collected is to be entered and reported as Revenue, but till further orders the local name of each variety of collection is to be retained and each item is to be recorded under its special designation and according to its distinctive category.

4.—Hitherto various artificial styles of procedure have crept into the practice of almost all offices and it is desirable to do away with them where possible. As a step in this direction you will hereafter collect on full quantities passed, and ignore deductions

*This refers to Article VIII of the Mackay Treaty which was then being negotiated. That article proposed the abolition of likin and the substitution for it of a system of surtaxes on import and export duties and of consumption and production taxes. That proposal was a source of much contention, not only then but again at the Washington Conference in 1921 and at the Peking Tariff Conference in 1925–26. In the end, China first regained tariff autonomy in 1928 (*vide* I.G. Cir. No. 3878) and, of her own free will, abolished likin in 1931 (*vide* I.G. Cir. No. 4158).

formerly allowed; but, in doing this, each port is to be guided by local circumstances and either introduce the change at once or, to avoid trouble, gradually, or after sufficient notice given.

5.—Many existing charges are thought to be of a questionable character and it may hereafter be possible to do away with them. In the meantime all are to be collected as before and entered as Revenue; if you consider that any such charge is oppressive, *e.g.* the heavy fee collected at Foochow for permission to repair damaged junks, you are to report upon it, with full details, *i.e.*, date and cause of introduction, with reasons for and against continuance, etc., and continue collecting till receipt of written authority to discontinue.

6.—Whatever men are required for the supervision of, or work in, the Native Customs are to be detailed from your present Maritime Customs Staff and their names reported to this office. At the same time you are to apply for the appointment of additional men to your port—but only to replace such of those so detailed as must be replaced.

7.—The one-tenth received for A/c. *N* is to be treated as an Account *D* receipt and is to be used as far as it will go for paying the original Native Customs staff actually employed on Native Customs work under you and its expenditure is also to be entered in A/c. *D*. If there is any surplus, it is to be remitted to the Inspector General's A/c. *N* at the Hongkong and Shanghai Bank; if there is a deficit, an advance is to be made from A/c. *A*; and, as regards the pay of the Maritime Customs men detailed for Native Customs work, it is for the present to appear in the ordinary Maritime Customs A/c. *A* as a transfer to A/c. *D* and the details of its expenditure are to appear in A/c. *D*. The Audit Secretary will study this point and answer any questions you have to put in this connexion: uniformity on these lines is to be aimed at until an adequate grant is obtained and an independent account opened for the Native Customs.

8.—After deducting expenses the net amounts of Fines and Confiscations are to be treated as Native Customs Revenue, and rewards, etc., as expenditure: this latter to appear in A/c. *D* as a receipt and an issue.

9.—Staff Record Books ought now to be opened of a simple but adequate kind, recording the names and native places of all Native Customs employés, with date of first joining, present age, nature of duty, pay, etc.: *e.g.* Weiyuan, Writers, Shupan, Weighers, Watchers, Boatmen, Preventive, Miscellaneous, etc.

10.—When an intercalary month occurs it is to form an integral part of the regular trimonthly period concerned, e.g. an intercalary eighth moon would make the third trimonthly period of the year to consist of the seventh, eighth, intercalary eighth and ninth moons: and so on.

11.—Finally as it may possibly be proposed that the cargoes of junks, etc. shall pay Duty according to the same Tariff as those of Foreign vessels pay at Treaty ports, it is desirable to institute some comparison in advance. Taking the staples of your local Native trade, what would the effect be? Would the change constitute a heavier charge than junks now pay in the aggregate as Duties and fees, etc., and would it be beneficial to such trade or the reverse?

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1050 (SECOND SERIES).

"Revised Import Tariff": date of introduction.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th October 1902.

SIR,

1.—From the enclosed copy of instructions received from the Wai-wu Pu you will see that the new Import Tariff is to take effect from the first day of the tenth moon (31st October): you will be guided accordingly.

2.—The Statistical Secretary will now issue for Customs use a small volume entitled the "Revised Import Tariff for the Trade of China." Copies have also been printed for sale to the public.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

外務部劄行總稅務司

爲劄行事查新定稅則一事前准

盛呂兩大臣電稱已與各員會同訂明白光緒二十八年十月初一日開

辦等因除由本部電飭各關監督遵照外相應劄行總稅務司轉飭各關稅務司一律遵照並將新定稅則

迅卽頒發可也須至劄者光緒貳拾捌年玖月拾卷日

CIRCULAR No. 1053 (SECOND SERIES).

“Revised Import Tariff”: application of, or payment of 5 per cent.
ad valorem Duty, optional to importers by whose countries
it has not been accepted.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th November 1902.

SIR,

Enclosed is a copy of a Wai-wu Pu despatch setting forth that, in the case of those countries which have not formally or finally accepted the Revised Import Tariff, while that Tariff is first of all to be applied, it is optional to elect to pay Import Duty according to the Peking Protocol instead—that is, those who do not accept the Revised Import Tariff are to pay as Import Duty 5 per cent. *ad valorem*, and those countries which have accepted are to enjoy the benefit of such treatment, under the “most favoured nation” clause, when they import commodities of the same denomination.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

外務部劄行總稅務司

ENCLOSURE.

爲劄行事光緒二十八年十月初六日據總稅務司申稱去歲在京所定新約進口貨均按值百抽五納稅而今歲上海復定新稅則已於本年十月初一日開辦倘有某國或應議各事件尙未議結或有數項貨物與他國之貨不同應行另議專則未能按期照新則之數納稅即應照去歲新約所載值百抽五辦理緣現

定之新則按三年貨價酌中估計實較值百抽五尙屬輕減擬飭各關照辦請核示等因前來本部查總稅

務司所擬此項辦法尙屬允協應即照准除分行各關監督查照辦理外相應劄行總稅務司查照轉飭各

關稅務司一體遵照辦理可也須至劄者光緒貳拾捌年拾月拾肆日

CIRCULAR No. 1054 (SECOND SERIES).

“Revised Import Tariff”: further explanations concerning application of; not to be enforced on land frontier.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 6th December 1902.

SIR,

In continuation of Circular No. 1053, and having reference to the Revised Tariff, you are to note that—

- 1°. The Revised Tariff is a general Tariff intended for merchants of all nationalities;
- 2°. A merchant of any Power which has not yet accepted that Tariff is at liberty to pay the Protocol 5 per cent. *ad valorem* Duty on any one commodity he may be importing, instead of the specific Duty of the Revised Tariff;
- 3°. The Powers which accepted the Revised Tariff are Austria-Hungary (*ad referendum*), Belgium, Germany, Great Britain, Japan, the Netherlands, Spain (*ad referendum*), and the United States, and their nationals are bound by it and have not the right to initiate any departure from it; but, in accordance with the “most favoured nation” clause, they may follow others and claim the benefit of what has been done in the case of the merchant of another Power—that is, if a merchant whose Government has not accepted the Revised Tariff pays a Protocol 5 per cent. *ad valorem* Duty on any one commodity, *e.g.*, Leather, any other merchant may claim the same treatment and, avoiding the specific rate of the Revised Tariff, pay a Protocol 5 per cent. *ad valorem* Duty on that one commodity, *i.e.*, Leather;
- 4°. The choice is not between the Revised Tariff and the Protocol 5 per cent. *ad valorem* as a whole (*en bloc*), but between the rate of the one and that of the other where any individual article of import is concerned;

- 5°. Where non-signatory merchants do not specify the Protocol rate or signatory merchants do not quote precedent and claim for a specified article "most favoured nation" treatment, the Revised Tariff is to be applied; and
- 6°. The Revised Tariff is a maritime Tariff and is not to be enforced by Custom Houses on the land frontier, e.g., Mengtsz, etc.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1062 (SECOND SERIES).

Parcel Post rules notified.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 24th January 1903.

SIR,

1.—You will find hereunder appended a set of rules which are in future to govern Parcel Post at all ports.

These rules have been drawn up with a view to simplify and reduce to a minimum Customs formalities in the posting and delivery of postal parcels, and are meant to apply to all parcels, whether international—inwards or outwards—or domestic. Their main feature is that, whilst report to the Customs is still necessary, this report may be made by or through the Post Office itself, and the Duty, if any, paid there or into the Customs Bank, as may be found most convenient to the public, the parcel being posted or delivered with or without—but generally without—the formality of being taken to the Custom House for examination. The Customs still assess the Duty, but the various Post Offices have the authority to act as Customs collectors with a view to save time, and, as such, they render monthly accounts to the Customs of the Duties they may so collect from the public.

2.—The want of some such simple form of procedure for the dealing of Parcel Post has long been felt; the practice hereby introduced is in vogue in some countries, and as it has the merit to provide sufficient safeguard to the revenue without impeding Parcel Post ordinary transactions, and yet leave to the Customs full opportunity to check any suspicious dealings, it ought to answer every purpose and prove satisfactory to all.

3.—You are instructed to notify these rules to the public and make them at once operative at all I.P.O. establishments under your supervision. Further, as it is desirable that a similar system should apply to all Post Offices in China, you will formally propose them for acceptance to the various Union Postmasters you are in contact with at your port, and make arrangements to ensure success.

4.—After three months you will report by despatch how this new system is working in your district.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

PARCEL POST RULES.

No postal parcel can be posted at or delivered by any Post Office without authority from the Customs and before the following formalities have been complied with.

Parcels Inwards.

Whenever postal parcels are received for distribution or delivery at a Post Office, the Post Office authorities are to send to the Customs a detailed report giving quality, value, address, number, marks, and *provenance* of each parcel received; the Customs will enter on that report the Duty payable and return the report to the Post Office. The Post Office will then either direct the addressee to pay the Duty into the Customs Bank and procure Customs Release Permit or will itself collect such Duty from addressee. The amounts so collected by the Post Office will be remitted to the Customs monthly.

Parcels Outwards.

Similarly, for parcels outwards, the Post Office will send to the Customs a detailed report of the contents of each parcel handed in for posting, and, on the indications of the Customs, will direct the sender to pay Duty into the Customs Bank and obtain a Release Permit or collect itself such Duty from the sender, the amounts so collected to be remitted monthly to the Customs.

Senders are also at liberty to pay Duty direct, obtain a Customs Release Permit, and send it with the parcel to the Post Office.

Duty under *half a tael* per parcel will not be collected; but, in addition to postage, the established fee of *10 cents* per parcel for Customs charges, irrespective of weight, size, destination, or contents, must be paid in to the Post Office and brought to Duty account.

Whenever examination is necessary, the Post Office will either send the parcel to the Customs or the Customs will send Examiners to the Post Office to open and examine the parcel in question in the presence of Postal officials. The Post Office will give every facility to the Customs officers sent on this duty.

A special hour will be fixed daily for the examination of parcels at the Post Office.

CIRCULAR No. 1067 (SECOND SERIES).

Native Customs: *nil* trimonthly statements to be discontinued; yearly periods begin with the 10th moon.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 17th March 1903.

SIR,

1.—The ports at which there are Native Customs establishments supervised by the Commissioners of the Imperial Maritime Customs are 20 in number, viz., Pakhoi, Kiungchow, Wuchow, Samshui (including Kumchuk and Kongmoon), Canton, Swatow, Amoy, Foochow, Santuao, Wenchow, Ningpo, Shanghai, Wuhu, Kiukiang, Shasi, Ichang, Kiao Chow, Chefoo, Tientsin, and Newchwang. From these ports the statements of Revenue are to come forward trimonthly according to present forms till further orders. Other ports may now discontinue their *nil* reports.

2.—A point to which attention is to be drawn is, that, while the Maritime Customs year is from January to December, Foreign style, the Native Customs year is from the 1st of the 10th to the last of the 9th moon, *Hua Li*. The first Native Customs trimonthly period having been the 10th, 11th, and 12th moons of the 27th year of Kuang Hsü, the one we are now in (1st, 2nd, and 3rd moons of the 29th year) is the sixth.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 1087 (SECOND SERIES).

Mackay Treaty: steps to be taken to give effect to; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 29th June 1903.

SIR,

Appended you will find copies of two despatches from, and three replies to, the Wai-wu Pu concerning steps to be taken to give effect to the Mackay Treaty negotiated last year at Shanghai.

In the event of the Treaty being ratified in full or in part,* instructions will of course be issued regarding Customs procedure, etc.; but in the meantime the Board desires arrangements to be discussed and planned now, so that whatever is to come into operation may be ready when wanted. The points which call for attention are mainly the Consumption Tax and the location and tariff of the Ch'ang Kuan, or Native Customs. As regards the former—the Consumption Tax—it is only the framers of the Treaty who can explain what it really means or how, when, and where it is to be collected, and I do not therefore see that I can give you any hints as to the line you are to take on this subject beyond instructing you to listen to what the local authorities may say and report the same to myself. In respect of the Ch'ang Kuan, however, there are some definite preparations to be made: some are to be kept, some are to be closed, some are to be added, and some are to be moved, and on these several divisions of the Native Customs question I suggested that the provincial authorities should consult with the Commissioners and report for reconsideration and decision by the Board; and accordingly if you are approached in this connexion by the Superintendents or others, you are to study the subject thoroughly and communicate your views for their use. You will do well to read the appended correspondence carefully; you will see in it what I recommended the Board to do whether the Treaty is ratified or not, and in those recommendations you will also find enough for your guidance without further or more detailed instructions from myself at the present moment.

The Board did not answer my second and third replies, but I understand they were printed and issued for the provinces to study and report on—and this is why I now circulate the correspondence.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* The Mackay Treaty was ratified on the 28th July 1903 but never became fully effective, as enforcement of its terms called for their acceptance by all the Treaty Powers. After concluding treaties with Great Britain (1902), the United States of America (1903), and Japan (1903), China broke off negotiations with Germany and Portugal, as she had become convinced that negotiating with each Power separately would probably have meant granting to each some special concession in which the Power negotiating was particularly interested.

ENCLOSURE.

外務部劄行總稅務司

爲劄行事中英商約第八款加稅免釐一事現在雖未開辦亦應預爲區畫方免臨事周章本月初間據署理南洋大臣奏稱常關稅則須改照海關稅則辦理是否卽以海關稅則爲準抑另行估計又如開辦有期裁釐與加稅同時並舉仿照洋藥稅釐併徵新章辦法自無脫節之慮應飭總稅務司妥酌核議等因當經本部片行戶部妥籌辦理旋據戶部覆稱常關稅則是否一律改照海關稅則抽收抑係另行估計並裁釐加稅仿照洋藥稅釐併徵新章如何開辦之處希飭總稅務司議覆等語相應劄行總稅務司按照署南洋大臣所奏各節迅卽籌議聲復以憑核辦爲要須至劄者光緒貳拾捌年拾月拾柒日

總稅務司申復 外務部

爲申復事奉到本月十七日

鈎劄內開中英商約第八款加稅免釐一事現在雖未開辦亦應預爲區畫方免臨事周章本月初間據署理南洋大臣奏稱常關稅則須改照海關稅則辦理是否卽以海關稅則爲準抑另行估計又如開辦有期裁釐與加稅同時並舉仿照洋藥稅釐併徵新章辦法自無脫節之慮應飭總稅務司妥酌核

議等因當經本部片行戶部妥籌辦理旋據戶部覆稱常關稅則是否一律改照海關稅則抽收抑係另行估計並裁釐加稅仿照洋藥稅釐併徵新章如何開辦之處希飭總稅務司議覆等語相應劄行總稅務司按照署南洋大臣所奏各節迅卽籌議聲覆以憑核辦等因奉此竊維常關事務由總稅務司經理已近一年雖未能澈底清查然亦粗知梗概各處稅則不一辦法不同稅名亦異卽如一貨既徵正稅或另加二三成他項費用竟有於正稅外另加之稅名多至十餘項者在關員旣甚嫌其瑣屑在商人更復苦其擾累固不如統籌畫一辦法核定專一稅名之爲便益也至應否照海關稅則或另行估計一節查美國條約內載美國船貨應納之稅不得過於華船稅數等語若將常稅另行估計倘多爲核估華商勢必均形虧累若欲從減核估又恐洋商紛紛援引美約相詰問與稅課又覺有損且上海新定商約亦有常關改照海關稅則之語是常關稅課誠不如一律按照海關稅則抽收爲妥惟新定之進口稅則業經開辦而出口徵稅辦法尙須俟互換約章後方能施行常關貨稅進出各居其半其進口稅似可自定按照新定之則徵收而出口稅之新辦法現旣未能施行不若改照海關舊則試行數月藉以查看其間是否有應另行估計之故常洋稅關各口分辨難免並無某貨徵收多寡之別然華輪並洋式之華船此三四十年以來均係照海關稅章辦理華商向皆稱便並未據訴有

擾累之弊且如此辦理各口常洋等稅即可合爲一關而經費亦較節省只報部時分明華洋各稅以清界限若蒙允行則華船進出通商口岸暨商埠卽應照後開之章辦理

一凡係原出口之土貨均應按照海關稅則完納出口正稅

一凡係復出口之土貨執有原出口完稅之憑據均准免稅出口

一凡係進口之土貨執有原出口完稅之憑據應納復進口半稅無憑據者卽應納進口正稅

一凡係進口之洋貨執有他口已完稅項發給免稅之單卽應照單免納進口正稅無單者應卽查酌情形分別徵免

一凡有華船已運進口復入內地之洋貨或完清子口稅請單前往或不請單而逢關納稅遇卡抽釐均聽商便

一凡有華船運貨進出其一切報驗請單納稅等事均照海關向章隨報隨驗依次辦理

一洋船向按釐數完納船鈔華船向按另章完納船料此後華船仍暫遵向章完納船料俟酌定應如何辦理後再行示遵

一以上係試辦之章日後如有增改應卽隨時擬請示知以期順商情而保稅課

常關事務照此章試行其裁釐加稅一節暫時未能開辦仍應俟各國和衷商允後再訂所有如何開辦一層頭緒紛繁須妥酌詳擬容俟另備中文敍及也伏思國家之事內政盡善外交自可無憂若擬自強固以多籌款項爲第一要義而多籌款項並非苛斂於民之謂也必須民能藏富而藏富之計必設法使其土產暢銷道又在薄其稅歟是以此次擬議常關事務所訂各條應均作爲試辦以便遇有與民窒礙者隨時酌改務盡美善而後止現奉前因理合先行備文申復

鑒查示復施行並請將新訂商約之漢文照錄擲交一分爲荷須至申呈者光緒貳拾捌年拾月貳拾日

外務部劄行總稅務司

爲劄行事光緒二十八年十二月十七日准戶部咨稱所有會奏議覆商約大臣奏加稅免釐妥定章程一摺光緒二十八年十二月初九日具奏本日奉

旨依議欽此相應鈔錄原奏咨呈查照等因查原奏內稱裁釐加稅開辦之期擬仿照洋藥稅釐並徵辦法以免脫卸之處亦飭總稅務司先事妥酌因頭緒紛繁一時尙難酌定應再由外務部轉飭總稅司須於未經開辦之先將屆期如何辦法早日設籌申復核定等因查裁釐加稅刻下雖未開辦惟必須先事妥酌庶免臨時周章相應劄行總稅務司預籌辦法詳細聲覆以憑覈辦可也須至劄者光緒貳拾捌年拾貳月貳拾貳日

總稅務司申復 外務部

爲申復事前奉光緒二十八年十二月二十二日

鈞劄內開光緒二十八年十二月十七日准戶部咨稱所有會奏議復商約大臣奏加稅免釐安定章程一摺
光緒二十八年十二月初九日具奏本日奉

旨依議欽此相應抄錄原奏咨呈查照等因查原奏內稱裁釐加稅開辦之期擬仿照洋藥稅釐併徵辦法以免脫卸之處亦飭總稅務司先事妥酌因頭緒紛繁一時尚難酌定應再由外務部轉飭總稅務司須於未經開辦之先將屆期如何辦法早日設籌申復核定等因查裁釐加稅刻下雖未開辦惟必須先事妥酌庶免臨時周章相應劄行總稅務司預籌辦法詳細聲復以憑覈辦等因奉此竊維此次商約係特派之大員特定其立約之用意並應如何開辦奉行各節自必早爲籌及總稅務司只知有加稅免釐之大綱其條款本已紛繁而第八款內復分十六節尤屬煩瑣以致遵

飭預籌實非易易若所擬與原議大臣之意有乖則其事更覺紊亂即使所擬均與原議大臣相合而有約各國尙未允從商約者自必不能照允現擬各節必致永無開辦之日惟旣奉前因自應遵照妥籌議復所有擬

議各節只憑加稅免釐四字爲主此事綱領只分兩端一係洋貨進口應如何納稅以後概免重徵一係土貨或出口或行銷內地應如何分別辦理查洋貨進口新約內云所加之稅不得過於進口正稅一倍半之數等語是以凡有洋貨進口均應於進口時一併完清新則正稅兩稅半之數只須飭各關一體開辦併徵卽能照行毋庸定何新章亦毋庸更改辦法惟如此併徵辦理大約入關棧之貨自必較多只應由各關按照向來辦法俟貨出棧時一併照則完清其稅新約又云稅經完清其洋貨無論在華人之手或在洋商之手亦無論原件或分裝均得全免重徵各項稅捐以及查驗留難等事各等語旣經約定自應傳知各省凡遇洋貨絲毫不得重徵向來子口稅辦法係無稅單者逢關納稅遇卡抽釐有稅單者自原進之口至稅單內指明之內地某處途中概不重徵單貨不得相離貨抵指定之處繳稅單後卽爲無稅單之貨新約則與此不同入內地之貨除與土貨相類之洋貨可請憑單前往外其餘各洋貨只須在原口照則完清稅項無庸領取稅單前往而內地一見洋貨只須放行如此辦理似無難處緣照新約應將徵抽釐捐各關卡局所裁撤旣將此項關卡裁撤則新關之外只有數處常關而常關奉行自易照辦其洋藥一項仍行照舊辦理洋貨如此至土貨應如何分

別辦理一節查新約雖有釐金等關卡概予裁撤之條然仍有各常關不在此列之語且各省邊界要隘舊設之土藥稅所亦可仍留並可任便設立各項鹽報驗公所更有添設移設各常關一面隨時照會英國國家各議新約既定改徵百貨土稅第一應辦者爲預定徵稅之常關卽係查明額內之關有無應行移設者無常關之處何處應行添設開明清單備查惟此兩層究竟何者應移何者應添總稅務司事前礙難預籌然旣有此兩層敍於約中原議大臣必有主見事關各省必須定互爲襄助之章始獲利益倘抽釐各卡均經裁撤各處常關安置妥協其分別徵收土稅方可按新約照行其分別之法係憑該貨或運出外洋或行銷內地出口之貨應照出口新則完清正稅並加納一半以爲抵補倘在常關已完半稅執有憑單呈驗該出口之關應只徵正稅免徵半稅惟絲斤一項已在常關完過半稅者出口時只納正稅一半至所謂出口新則卽係第七節所准將現則修改以值百切實抽五之例爲率其未改以前仍應照現在舊則徵收出口之稅如此辦理亦非甚難只須通飭各關照行而已惟憑常關之憑單免徵半稅易生流弊各關宜格外留心不致於違約之中及貽受虧之患出口土貨如此行銷內地之土貨由此處運彼處到第一常關應照出口新則完納半稅請領憑單前往一年限內免其重徵運至通商口岸租界以外銷售之處時應納一銷場稅其稅數由中國自定各租界內

免其抽收且與洋貨相同用機器造成各貨照第九節之專章由海關辦理是以除照以上所言預定常關處所外應另定銷場稅之專則惟應憑何數定此專則暨指何地爲銷場之處總稅務司未能知曉原議大臣當亦必有主見但銷場稅數一節現在新定此稅之意係欲補中國所失之各項釐捐而此項所失之數或係指各省報部本省未用聽撥之數抑係指各本省界內向商民實收之數而言總稅務司亦無從知悉然此節極關緊要若此基未能堅實清楚以後奉行必致雜亂無章終不能及初時期望之地步此則定銷場新則以前所亟當審慎者也且一過第一常關完清半稅後內地行銷土貨須至銷場處所方可徵收銷場稅惟究以何處爲銷場且此稅究係用主完納抑係末後賣出之鋪商完納亦須預爲定明况完此稅者是否應赴約准存留最近之常關完納或另定稅所辦理亦須預爲訂明若前往最近之常關或須行數百里亦未可定商民何堪受此擾累若另定稅所則隨處皆可爲銷場焉能備如許之局所況又爲約不准行之事耶論至此處頗覺阻礙應請

貴部先將應補之釐捐係若干銷場二字均指何地兩層主意

示知以便遵

飭詳細議復可也須至申呈者光緒貳拾玖年正月貳拾日

總稅務司申呈 外務部

爲申呈事竊查新約所定加稅免釐應如何開辦各節已於本月二十日將大略情形申復在案伏維所定各條款大半無甚難辦只有兩端實非易易一卽增設移設各常關一卽徵收銷場稅誠如鉤劄所云必須先事預籌以免臨時周章查常關一事已有

山東巡撫函託派員赴東商擬一切當已遴員派往若各省均仿東撫之意辦理諒可獲益惟所屬實無如許人員然究應類推辦理卽請由

貴部專咨各通商省分督撫等轉飭本省通商口岸各監督會同本關稅務司將本省內按約應撤之關卡並照約應移應添之各常關暨本省與鄰省交涉貨物來往之要路各等節查明申報並備本省註明之地圖一幅隨文呈閱其非通商省分者即可與有通商之鄰省會同一體辦理限三個月清結所有各該員申詳文件請卽照錄一分交總稅務司備查俾得彙核各處情形參酌通行辦法其沿海沿江商船運貨經過各常關稽查原略有把握惟內地陸路各常關商行必將設法繞越擬議添移各常關時應留意於此節至銷場稅一事此稅似與向有之落地稅無異惟是否究係此意無從確知且按新約應撤應留各關卡而論此項落地稅各局所或在應撤之列或在應留之列亦屬難於明悉若在應留之列則除應由常關按約徵收民船運貨之銷場稅

外不如責成各該局所一律徵收此項中國自定之銷場稅若在應撤之列則此項銷場稅或由仍留之各常關隨時隨處設立分口稽徵或另有辦法應請由各該省酌奪本省情形定擬亦於此三個月限內一併會查詳復至銷場稅之稅則憑何定斷一節查各常關徵第一次半稅既經指明按照行新則是銷場稅數亦應以此項海關出口新則爲準不致同時同地有不同之稅則或收一正稅或收正稅之半或加數倍徵收均由中國自定再新約第三款載明民船往來廣東各通商口岸納稅不得少於輪船之稅數又第八款八節內云運至通商口岸之土貨無論係帆船係輪船其銷場稅均須一律徵收各等語新約既有此洋船華船一律之意義不若現在將沿海沿江各常關現用之稅則均行停辦一律預爲改照海關現行稅則出口時徵一正稅復進口時徵一復進口半稅俟銷場稅定妥後即將復進口之半稅改爲銷場稅按數徵收如此則既可免各處參差之弊均得劃一辦理且與稅課商情公務皆有裨益茲特續行備文請爲

酌奪若定照辦則新約無論各國允否而中國如此整頓常關裁暫行之釐卡改爲永久之章使各省有劃一之法亦係中國可以自辦之事於國政民生均獲其利矣須至申呈者光緒貳拾玖年正月貳拾壹日

CIRCULAR No. 1110 (SECOND SERIES).

Weihaiwei: treatment of merchandise shipped to; Leased territories: safe-guarding of Revenue interests; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 21st November 1903.

SIR,

1.—In continuation of my Circulars Nos. 823 and 898:

Concerning status and treatment of Kiaochow, Port Arthur, Taliewan, Weihaiwei, Kwangchowwan, etc., etc., etc.:

a copy of instructions received from the Wai-wu Pu is now enclosed, from which it will be seen that Weihaiwei is to be treated like Kwangchowwan. Both places are leased territories, the former to England and the latter to France, and each is for the time being part and parcel and under the control of those Powers respectively. Merchandise leaving Chinese Treaty ports for those places naturally falls under five categories and is to be dealt with as follows:—

- 1°. Native produce, being an original Export, pays full Export Duty at the port concerned.
- 2°. Native produce, being a Re-export and having already paid Export and Coast Trade Duties, pays no further Duty when thus reshipped and is entitled to refund of Coast Trade Duty as reshipped to a Foreign port.
- 3°. Re-exported goods of Foreign origin, the same having already paid Import Duty, may be reshipped without payment of any additional Duty and are entitled to refund of Import Duty already paid.
- 4°. Transhipped goods, whether of Foreign or of Native origin, may be transhipped and proceed, in accordance with the Treaty stipulations regarding transhipment and without payment of any Duty.
- 5°. Cargo in transit on board a vessel calling at your port and thence proceeding to a leased territory is not to be touched by your office, whether originally despatched from a Native or a Foreign port.

2.—The geographical position of the various leased territories and the conceded claim for their treatment for one set of privileges as Foreign places and for others as Treaty ports are naturally Revenue difficulties and dangers from the Chinese point of view,

whatever preventive steps may be taken. At Kiaochow we have a Chinese Custom House functioning on the German Tsingtao territory, and round Hongkong and Macao we have Customs stations on Chinese territory beyond the frontier; but owing to various causes, which naturally differ at each place, Customs work is carried on under many disadvantages and at great expense. Still, it is better that it should be thus kept in operation than that it should be abandoned. At places like Kwangchowwan* and Weihaiwei,† where there is neither Custom House in the leased territory nor stations on the frontier managed by the Maritime Customs, the only way to check malpractices is for the various provincial taxing offices—whether Likin Boards, Native Customs, or other establishments—to deal carefully and effectively with whatever passes into or out of the leased territory: the Governors of Shantung and Kwangtung have been specially instructed to see to this, and, if called on for advice or co-operation, you are to assist as far as you can and report to me.

3.—It is desirable in giving effect to these instructions to follow the line suggested in Circular No. 823.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

*The restoration of tariff autonomy to China (1928) and the introduction of the first national import tariff (February 1929), with its greatly increased rates, led to a brisk smuggling trade between Hongkong and Kwangchowwan. To control this, Customs stations were eventually established round the Kwangchowwan frontier, which on the 1st January 1936 were united under the title of Luichow Customs, with headquarters at Macheung (*vide* I.G. Cir. No. 5173).

†After the signing on the 18th April 1930 of the Convention for the Rendition of Weihaiwei by Great Britain and China (*vide* I.G. Cir. No. 4138) the Chinese Government made arrangements for the opening of this place to foreign trade. This was done in October 1930 (*vide* I.G. Cir. No. 4130).

ENCLOSURE.

外務部劄行總稅務司

爲劄行事光緒二十九年九月二十三日據總稅務司申稱查廣州灣法國租地一處各關應如何辦理各節業於光緒二十五年四月十五日呈明通飭各口稅務司與膠州辦法一體辦理在案現有船運貨往威海衛查山東之威海衛旣係租與英國則自通商各口前往之貨卽應照膠州成案辦理如係初次出口之土貨出口時應完清出口正稅如係已完出口正稅復進口半稅復運出口之土貨除正稅不還外其半稅應以存票發還如係已完進口稅之洋貨復運出口前往者所完之進口稅亦應以存票發還與前往外國之貨一律辦理如係此進口船撥入彼出口船之貨無論其爲土貨洋貨均應照撥貨之專條免稅發給准單撥運前往辦理惟廣州灣威海衛兩處與膠州有別膠州設有新關出入中國界之貨應納之稅均在該關完納一切事宜卽遵照通商口岸章程施行廣州灣等處尙未設有新關在彼處卽不能徵收各稅只可由界外各關卡遇有進出各貨按照逢關納稅過卡抽釐之例辦理以上所陳可否之處卽希裁酌示復等因前來本部查廣州灣威海衛現在尙未設關總稅務司所陳辦法尙屬妥協自可照行除咨行廣東兩省督撫暨南北洋大臣外相應劄復總稅務司轉飭各口稅務司一體照辦可也須至劄者光緒貳拾玖年玖月參拾日

CIRCULAR No. 1111 (SECOND SERIES).

Inland waters navigation: no limit on steamers in respect
of size and tonnage.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 23rd November 1903.

SIR,

In continuation of Circulars Nos. 739, 824, 846, 854, 856, 872, 875, 896, 901, 906, 912, 927, 944, 1095, and 1108:

Concerning inland waters steam navigation:

copy of a Wai-wu Pu despatch is enclosed, from which it will be seen that there is no limit put on Japanese steamers for inland waters in respect of size or tonnage—that is, Treaty Power steamers may go where they can go, so long as other conditions are observed.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

外務部劄行總稅務司

爲劄行事光緒二十九年九月三十日准商約大臣咨稱准日本商約大臣照稱此次議定條約第三款
載中國

國家允能走內港之日本各項輪船在海關報明由通商口岸往來報明之內港地方貿易應悉照所定正續章程辦理等語日本各項輪船無論大小祇以能走內港爲準此項能走內港之日本各輪船均可照章領牌往來內港中國不得藉詞禁止此等輪船來往內港本大臣爲預防將來議論起見照請轉飭總稅務司遵辦等因卽經本大臣等照復云查本大臣前與貴大臣會議此款時曾准貴大臣開送清單有貴國輪船名曰山陽丸瀨田川丸日向丸浦戶丸甯靜丸平安丸太閣丸吉野丸明光丸福壽丸肱川丸永田丸共同丸蓬萊丸貫敦丸瓊港丸錦龍丸全勝丸康平丸載重一百二十一噸至四百一十噸向往來烟台東三省各內港領有關牌遵照內港章程辦理不在禁止之列卽經飭據副總稅務司行查各關與成案相符茲復照稱前因應咨請外務部轉飭總稅務司酌辦等語請查照轉行總稅務司查酌辦理等因前來除咨行北洋大臣外相應劄行總稅務司轉飭北洋三口各稅務司查照上開日本行走內港各船按行駛內港正續章程一律辦理可也須至劄者光緒貳拾肆年拾月初肆日

CIRCULAR No. 1123 (SECOND SERIES).

**Bank Receipts: suggested substitution of stamped Duty
Memos. for; concerning.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 18th January 1904.

SIR,

Enclosed for your information and consideration is a copy of Mr. Rocher's despatch No. 2929, from which you will see that he took advantage of the appointment of a new banker to introduce a change in procedure which will materially diminish bankers clerical work and expedite merchants business. The banker had previously issued a Receipt (號收) for moneys paid in on Customs Memos. (驗單), but in future he will simply stamp the Memo. in acknowledgment of payment: the copyists at the Bank will no longer have to write out detailed Receipts and payers of Duty will be saved much time. My object in acquainting you with this is to see whether a similar improvement could be made at your port, and, if so, to authorise you to get it accepted. The practice hitherto at most places has been to copy the contents of the Customs Memo. twice, once into the Bank's books and once on the Receipt, and subsequently the Commissioner when applying for or reporting a Clearance has usually sent the Superintendent the Receipts for the Duties of the vessel concerned: if the Receipt is done away with and the Memo. stamped, it will be the stamped Memo. and not the Receipts which will go in to the yamén. It will be well to talk the matter over with the Superintendent and the Customs banker and ascertain their views and wishes. When a decision is arrived at you can report.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

Chinkiang Commissioner to Inspector General.

No. 2929.
I.G.

CUSTOM HOUSE,
CHINKIANG, 30th December 1903.

SIR,

1.—As already reported to you semi-officially, a Haikwan Bank has been established at this port, under the style of 裕通官銀號. The new Bank will begin to function and collect Dues and Duties from the 1st January 1904, being the commencement of the 174th Customs quarter. Hitherto there has been no Customs Bank at this port. The Dues and Duties were collected by two Weiyüan appointed by the Superintendent, and the moneys thus collected were deposited in local Native Banks.

2.—I have now the honour to submit copy of my correspondence with the Superintendent on the subject, also copy of my Order No. 2312 notifying the new procedure to the Staff, from which you will see that the Superintendent has agreed to the suppression at Chinkiang of the Bank Receipt form (號收) in use in the Haikwan Banks at Shanghai and other Treaty ports, and, in place thereof, approved of my suggestion that the Bank be instructed to "chop" and return, through the applicant, the original Customs Duty Memo. to the General Office. I need hardly add that the new banker highly approved of the suggestion, as substantially reducing the staff that would otherwise have to be employed in making out copies of the Customs Duty Memos.

3.—The new procedure thus officially inaugurated will do away with much unnecessary clerical labour; further, it will expedite Customs work all round and lessen the chance of clerical errors. If approved by you, I would respectfully suggest its adoption by other offices.

I have, etc.,

(signed) Ls. ROCHER,
Commissioner.

SIR ROBERT HART, BART., G.C.M.G.,
Inspector General of Customs,
PEKING.

CIRCULAR No. 1134 (SECOND SERIES).

Postal extension: proclamation by Governor of Honan concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, *3rd March 1904.*

SIR,

Appended is copy of Wai-wu Pu despatch communicating proclamation issued by Governor of Honan concerning Postal extension. It states the case very clearly and forcibly and as it may prove useful in Postal matters to have it at hand to refer to, and also to show Chinese, officials and others, it is now circulated for general information.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

外務部劄行總稅務司

爲劄行事查開封郵局被擾一事經本部於上年十二月間咨行河南巡撫查照山西巡撫所出告示再行廣爲曉諭去後茲准河南巡撫咨稱現已擬就剴切示諭通飭張貼實力保護推行並鈔送告示前來相應將告示照錄一紙劄行總稅務司查照可也須至劄者粘鈔 光緒癸拾年正月拾陸日

照錄河南巡撫來告示

爲出示曉諭事照得置郵傳速驗德化之流行書簡頻通推聲於無阻方今環球各國振興庶政首以消息靈捷爲握要之圖旣水陸之交馳復譯鞮之旁達我

國家以通商惠工訓農諸大端當物競之世非開通郵政不足以權輿百度也於是

特旨設立直省郵局由總稅務司總司其事所以挽中夏之利權導民情以甚便况河南一省四通八達尤

中央組織之區乃以風氣初開未免情形多閑上月省城郵政局有被擾情事正在飭縣嚴禁曉諭間適准外務部文開據總稅務司呈請咨豫行令酌核辦理前來本部院體察此等情形實係腹地見聞

ENCLOSURE.

較隘於設局原委未能諳悉用特剴切示諭爾軍民人等其敬聽一言有如通商豫省未修鐵路以前商務無甚關係迨鐵路既成以後行商坐賈趨利如驚銷場離場日見其多進口出口愈見其盛近而江湖碼頭遠而重洋島嶼懋遷化居淹留歲月異地之客情莫訴家書則望眼欲穿雖有電音不過約略雖有驛遞難寄私函且時價之漲落行銷之難易一遇要件商推動輒費鉅期遲有郵政局則舟車山海無一處之不通密遞重緘無一時之或阻此其便於商者也有如惠工豫省地大物博凡羽毛齒革木棉煙草竹漆藥材鐵礦硝城絲麻草辦之類各屬不可枚舉往往昧於製造舊法尙未改良不能與各國爭衡坐使銷路阻滯非廣購報章不足以資考察非函達勸導不足以決振興而山河綿亘郡縣袤延當地之開採不同隔境之種植亦異有郵政局則彼贈此答查核愈益精研折簡披牋巨纖瞭如指掌路雖遠信能速事雖繁費轉輕馴至聯絡一氣實效漸臻地無棄材人無游惰此其便於工者也至於農務一項有關於

國計民生者至重鄉佃終歲勤劬一聽諸天時地利近來各國農政日精業有專書學有專師剖析極於微芒論說備為精到豫省土厚水深地利未能盡闢必須速購各種書籍報章俾得家喻户晓有郵政局則南北洋新

譯淺近之書可以樞載而至東西鄰設場試驗之法可以仿效而能且竿牘之所值幾何而民智之開化甚溥行見務本之富甲於五洲抒論通情無遠不屆此其便於農者也總之欲整頓農工商務先以開通郵政爲要義欲開通郵政尤以保護推行爲要義有此數便究其實上裨於

國下便於民西人查驗各國郵政何國每人發信最多卽知何國文明之速矧郵局爲我國內政之一經總稅務司奉

旨開辦歷有年所通行各省成效昭然所有巡查司事人等參用外國人員亦係楚材晉用之意種種有益何嫌何疑除咨

外務部轉飭總稅務司將汴省郵政局設法推廣外爲此示仰合省軍民人等知悉爾等須認明河南地方郵局是

國家設立爲便民便商之美政嗣後應當推誠交易情意浹洽至於小有齟齬不妨和平調處言歸於好倘有不法之徒藉問訊爲名到局誑譁任意滋擾有礙地方利便則是故違

功令本部院當飭該管州縣拘獲嚴懲決不寬貸勿謂言之不預也其各凜遵切切特示

CIRCULAR No. 1136 (SECOND SERIES).

Neutrality: list of contraband articles; further instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 10th March 1904.

SIR,

1.—In continuation of Circulars Nos. 1132 and 1135, concerning neutrality, I now enclose copy of Wai-wu Pu despatch communicating list of contraband of war received from the Russian Minister, and my reply: you will observe that the list corresponds in most particulars to the Japanese list recently published in the newspapers, *vide* Enclosure 2.

2.—In my reply I suggested to the Wai-wu Pu that, in addition to paying special attention to neutrality rules 18, 22, and 24 of the 35 issued in Circular No. 1132, it might be advisable to restate three points for Customs guidance, viz.:—

- (a.) Between China and other neutral countries trade is to go on as before, and the only prohibited articles are those which their Commercial Treaties specify: such prohibited articles excepted, all other things may enter and depart from and to neutral countries without involving any breach of neutrality.
- (b.) Trade with the belligerent Powers may continue, but it has not only to observe the prohibitions of Commercial Treaties but also be in accord with rules regarding contraband of war. Accordingly, in any such case to work cargo composed of articles on the contraband of war list is forbidden and the Customs must refuse permit. In the event of a vessel cleared from China being seized by a belligerent, whether in or not in a fighting sphere, the vessel and cargo will be dealt with by the properly appointed prize court in accordance with law, but the neutrality of China is not thereby implicated—the fact of seizure, etc., is not in itself a ground for the inference that China had committed any breach of neutrality.

(c.) Special attention must be paid to bonds for Rice, Grain, etc.; for the moment shipments to the Manchurian ports are forbidden. Flour is to be dealt with similarly.

The Board has approved, and you are to act accordingly.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

外務部劄行總稅務司

爲劄行事光緒三十年正月十四日准俄雷使照稱本國政府電開本月十二日欽定章程認爲戰時禁貨大概分列於下手執及礮隊各軍器鐵甲火器炸爆各料及器具礮與工程隊及軍隊中輜重之應用各物帶刺鐵綫扁艇浮橋軍隊用備之物及號衣駛海船隻若遇挂帶局外商旗前往敵國海口有軍務之意船隻各式汽機各式鍋爐石煤石腦油酒精電信得律風及鐵路各物料糧食飲料米石馬匹及他項牲口並海陸各戰應用各物應照請查照等因除電致南北洋大臣轉電各省通飭查禁並電達東三省將軍遵守嚴禁外相應劄行總稅務司轉飭各關稅司一體查禁可也須至劄者光緒叁拾年正月拾柒日

總稅務司申復 外務部

爲申復事案查局外中立一事奉到正月十三日

鈞劄內將中立條規三十五條劄飭遵守又奉十五日

鈞劄以日本所指白麪一案飭卽嚴密防範又奉十七日

鈎劄以俄國開具戰時禁貨名目轉飭分行一體查禁各等因奉此總稅務司已將各劄照錄陸續通行各口飭令一體辦理勿稍疏忽惟中國雖守局外中立仍有與戰國以及局外各國往來交易之事且俄國此次所開禁貨中不但有軍隊中備戰各物並將中外各國人民平常運進運出食用各物亦列其內因此之故各關遵照時不得不分別辦理除照中立條規第十八二十二二十四等條辦理外似應將三項要事再行聲明不致奉行時顧此失彼一係中國與局外各國通商進出各貨只以各國條約載明之禁貨爲禁貨除此項禁貨之外其餘各貨華洋局外各國照常運進運出不爲違例一係華洋各船前往戰國者於赴關請領下貨准單時由關查明如有此次俄國單開禁貨卽不發給下貨准單嚴行查禁至行海時倘被戰國拘拿則船貨應如何辦理除由該國法衙照局外章程定斷外無論被拿係在用兵處所或不在用兵處所概與中國嚴守局外之義無涉一係米穀等糧前往通商口岸照章嚴行辦理暫時不准前往東三省各口白麪亦一體辦理以上三項要事是否與中立之義意相符應請由

貴部酌奪示復以便通飭遵行若果相符亦請一併通知各國查照可也須至申呈者光緒參拾年正月拾捌日

ENCLOSURE No. 2.

CONTRABAND OF WAR.

February 1904.

An Order of the Japanese Navy Department has been issued specifying what shall be regarded as contraband of war during the present hostilities. The Order is as follows:—

1.—The following articles shall be treated as contraband of war when intended to pass through the country of the enemy or destined therefor or when destined for the army or navy of the enemy:—

[RUSSIAN.]

(*Vide Wai-wu Pu No. 392.*)

Arms, ammunition, shells, explosives and materials for their manufacture, all *impedimenta* required by artillery, engineer, or other branches of an army, barbed wire, flat-bottom boats, floating bridges, military equipment, and uniform.]

[JAPANESE.]

(*Vide "China Times," 4th March 1904.*)

Arms, ammunition, explosives, and other materials (inclusive of lead, saltpetre, and sulphur), machines for their manufacture, cement, uniforms of the army and navy, war equipment, armour plates, materials for building war-ships and other vessels, and equipping vessels, and any other articles which are used for war purposes.

2.—The following articles shall be treated as contraband of war only in case they are destined for the enemy's army or navy, or being consigned to the country of the enemy can be considered as intended for the use of the enemy's army or navy:—

[Machinery, boilers, coal, oil, spirits of wine, telegraph wire and telephones, railway material, provisions and liquors, rice, horses and cattle, other supplies for military purposes.]

Provisions, liquors, horses, horse equipments, timber, currency, gold and silver bullion, fodder, waggons (*sharyo*), coal, and the material for the construction of telegraph and telephone lines and railways.

3.—Of the articles referred to in the preceding two clauses, those which can be judged from their quantity and nature to be for

the service of the ship carrying them shall not necessarily be treated as contraband of war.

[*N.B.*—The Russian list is given simply for comparison: it does not form part of the Japanese notice.]

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ENCLOSURE No. 3.

外務部劄行總稅務司

爲劄行事光緒三十年正月十八日據赫總稅司申稱局外中立一事正月十三日奉到中立條規三十五條劄飭遵守又十五日奉到日本所指白麪一案飭卽嚴密防範又十七日奉到俄國開具戰時禁貨名目轉飭查禁各等因已將各劄通行各口照辦惟中國雖守局外中立仍有與戰國以及局外各國往來交易之事查俄國所開禁貨除軍隊中備戰各物其中外各國人民平常運進運出食用各物自應分別辦理除照中立條規第十八二十二二十四等條辦理外應將三項要事再行聲明一係中國與局外各國通商進出各貨只以條約載明之禁貨爲禁貨除此項禁貨之外其餘各貨華洋局外各國照常運進運出不爲違例一係華洋各船前往戰國者於赴關請領下貨准單時由關查明如有此次俄國單開禁貨卽不發給下貨准單嚴行查禁至行海時倘被戰國拘拏則船貨應如何辦理除由該國法衙照局外章程定斷外無論被拏係在用兵處所或不在用兵處所概與中國嚴守局外之義無涉一係米穀等糧前往通商口岸照約章嚴行辦理暫時不准往東三省各口白麪亦一體辦理等因查該總稅務司所擬三項要事頗與中立之義相符除咨行南北洋大臣並照會各國駐京大臣查照外相應劄行總稅務司轉飭各關一體遵行查禁可也須至劄者光緒叁拾年正月貳拾叁日

CIRCULAR No. 1150 (SECOND SERIES).

Kiaochow Custom House empowered to issue inland waters steam navigation papers: copy of Agreement with German Minister concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 26th April 1904.

SIR,

In continuation of Circular No. 894* of 5th May 1899, concerning the establishment of the Kiaochow Custom House at Tsingtao, I have to inform you that the Custom House in question, in recognition and as a consequence of the fact that it has been specially authorised to function within the Chinese territory leased to Germany, has now been specially empowered to issue inland waters steam navigation papers to steamers plying at and from Tsingtao in just the same way and under the same regulations as Custom Houses at ordinary Treaty ports in China. Copies are appended of the understanding come to with the German Minister, to be referred to as *Annex A* to the Agreement of the 17th April 1899 signed by Baron von Heyking and myself, and of the Wai-wu Pu's despatch approving.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE No. 1.

AGREEMENT ABOUT THE ESTABLISHMENT OF A
MARITIME CUSTOMS OFFICE AT TSINGTAO.

ANNEX A.

INLAND WATERS STEAM NAVIGATION.

1.—The Kiaochow Customs having been formally authorised to function in Tsingtao are now empowered to issue inland steam navigation papers: steamers thus permitted to ply on the inland waters are to be guided generally by the rules and regulations of July and September 1898 and the additional rules of September 1902, but more especially by the regulations herebelow set forth.

* *Antea*, p. 193 *et seq.*

2.—Steamers about to ply in the inland waters are required to deposit their national papers, Foreign or Native, with the Customs, and will receive in exchange, on written application, the Inland Waters Certificate; such Certificates are valid for one year, and a fee of *Tls.* 10 is payable on first issue and *Tls.* 2 for each annual renewal. Tonnage Dues are payable once every four months.

3.—Such certificated steamers may ply either (*a*) freely in the Tsingtao waters, or (*b*) according to regulations (1) from Tsingtao to a place or places inland and back, and (2) from Tsingtao to a place inland, thence to a Treaty port, thence to a place inland, and thence back to Tsingtao. On making due report to the local Customs or Tax Office, and paying local Dues or Duties, they may land or ship cargo or passengers at any recognised places of trade passed on the voyage, but they may not ply between inland places exclusively without special authority. If visiting another Treaty port on any such inland voyage, the Customs at such port are to be duly reported to and all port regulations, national and native, complied with.

4.—Whenever certificated steamers quit or return to Tsingtao, they are to clear from and report to the Kiaochow Customs, handing in Outward and Inward Manifests of cargo, reporting places to be called at or called at, and paying the prescribed Duties. Opium and contraband goods are not to be carried inwards or outwards: if carried, the goods are confiscable and the vessel subject to a fine of \$500, a second offence entailing withdrawal of Inland Waters Certificate and privileges.

5.—Certificated steamers are required to carry the Imperial Chinese Post Office mails free of charge, and the Postal Department of the Kiaochow Customs is empowered to transact all required postal business in this connexion independently ^{or} _{and} in communication with the Colonial Post Office.

6.—The Colonial Government will assist the Kiaochow Customs to suppress smuggling—more especially the smuggling of Opium and contraband,—and accord special facilities to develop the legitimate business of the Postal Department.

Signed at Peking the 17th April 1904.

(signed) A. v. MUMM,
Minister of Germany.

(signed) ROBERT HART,
Inspector General of Customs.

ENCLOSURE No. 2.

外務部劄行總稅務司

爲劄復事光緒三十年三月初六日據總稅務司申稱內河行輪由膠州新關發給專照一事已與德國大

臣彼此商定六條於三月初二日彼此畫押作爲續立光緒二十五年三月初八日會訂青島設關徵稅辦

法附件除由德國大臣存留一分備查外合將漢文一分送呈存查並請示復以便轉飭遵行等因前來除

將漢洋文一分留存本部備案並分咨北洋大臣暨山東巡撫外相應劄復總稅務司查照轉飭該關稅務

南洋大臣

司遵照可也須至劄者光緒廿八年三月初玖日

SUB-ENCLOSURE.

續立光緒二十五年三月初八日會訂青島設關徵稅辦法附件
光緒參拾年參月初貳日

一茲因德政府允中國在膠州界內之青島地方設關徵稅是以現定本關應有發給內河行輪專照之權
凡有輪船准其駛赴內港來往一切規條總應按光緒二十四年五月七月前後所定之內港行輪章程
並光緒二十八年八月補續章程駛行尤應按以後彼此訂明之各項專章辦理

一凡有輪船欲在內港行駛無論華洋船隻該船主應持有本國所發之牌照另具一函附呈海關稅務司
處收存換領關牌此項關牌以一年爲限繳回海關註銷換領新牌其牌費初次應納關平銀十兩厥後
每年換領新牌納費二兩並應每四箇月納鈔一次

一此項輪船准在青島水面隨意行駛或照章由青島赴內地各處並由該內地處駛回青島或由青島駛
赴內地轉過通商他口至內地駛回青島並准報明內地關卡逢關納稅遇卡抽釐即可在沿途此次所

經貿易各埠上下客貨但非奉中國政府允准不得由此不通商口岸之內地至彼不通商口岸之內地專行往來若有此項所經貿易各埠駛至通商他口之船該船主即須報關按該口華洋各項章程辦理

一此項輪船出入青島時該船主總須報關請領各單將出口入口貨物之艙口單呈驗並須聲明欲往內地何處歸時亦須報明已到某處仍須照例完納稅鈔至洋藥一項及其餘約禁貨物不准運入亦不准運出倘查該船有裝運洋藥及違禁貨物情事可將該貨入官並罰該船洋銀五百元若再犯即將關牌撤銷亦不予以關牌上所有一切利益

一此項輪船總應代中國運送郵袋不收運費該關郵政司應辦一切事宜或自行辦理或會同德國郵員議辦亦無不可

一凡有防範偷漏事宜德國自可襄辦其巡緝洋藥走私及別項違禁貨物尤應襄助辦理至郵政按章推廣一切

德國允以格外相助不加阻攔

CIRCULAR No. 1155 (SECOND SERIES).

Trade marks registration: preliminary action and suggested regulations for record.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 2nd May 1904.

SIR,

1.—In connexion with the introduction of trade marks registration under the new Treaties* it will be interesting to record briefly the action of the Wai-wu Pu in the matter and the rules suggested by this office: I therefore append a set of Enclosures, Chinese and English, for this purpose.

2.—It will be seen towards the end of the Chinese Enclosures that the Shang Pu, or Board of Trade, has claimed such registration and legislation as appertaining to its domain and that its claim has been allowed. At first, however, and until its own staff is complete, the Shang Pu wishes the Customs to act for it: instructions in this connexion and the regulations established by the Shang Pu will be issued later on.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE No. 1.

Inspector General to Deputy Inspector General.

No. 437.
D.I.G.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 28th December 1903.

SIR,

1.—The British Treaty Revision having ended when the Treaty was signed and ratified, the responsibility of giving effect to various provisions had then to be assumed by the Chinese Government,

* Art. VII Mackay Treaty (1902), Art. IX, American Treaty (1903), Art. V, Japanese Treaty (1903); "Treaties and Conventions," *op. cit.*, vol. i, pp. 546, 752, 753, and vol. ii, pp. 619, 620.

and, in accordance with ordinary routine, the Wai-wu Pu has since been issuing corresponding instructions to the Inspectorate, of which the last received refers to "the establishment of offices where Foreign trade marks may be registered on payment of a reasonable fee" (Article VII), *vide* copy enclosed.

2.—You will see that while the Nanking and Tientsin Viceroys have fixed on Tientsin and Shanghai as the places where the offices in question are to be established, they both wish the Inspector General to draw up the detailed rules such registration is to be guided by. Seeing that the matter must have been fully discussed by the negotiators, I consider the object aimed at will be best gained by my consulting with some of those who took part in the negotiations leading to the adoption of the trade mark Treaty article; I have decided to instruct you to prepare a draft, in communication with the Commissioners of Customs MM. Hobson, Hippisley, and Taylor, and, after showing the same to MM. Dudgeon and Jamieson for their criticism and suggestions, send it to me, amended and perfected, for whatever action may still be required here. The fewer the rules and the simpler the procedure the better; but, nevertheless, the proposal must be adequate, and contingencies ought to be foreseen and provided for. I now add in skeleton form what occurs to myself:—

- 1°. Quote Treaty article (Article VII).
- 2°. Offices accordingly established at Shanghai and Tientsin.
- 3°. Merchants who register to deposit [so many] copies of trade mark and (*A*), if already registered abroad, copy of certificate of registration; (*B*), if not registered abroad, declaration signed before Consul that mark is original and not used by any other.
- 4°. Chinese office of registry to issue to class *A* (3°) a certificate of the *A* series certifying to Chinese registration of a previously and elsewhere registered mark, and to class *B* a certificate of ownership and registration in China.
- 5°. Two sets of register books to be kept, one for class *A* and one for class *B*, each registration to be numbered consecutively from No. 1 on.
- 6°. After registration the office of registry is to publish the fact of registration in the recognised local paper and communicate same to Statistical Secretary for publication in a special appendix in quarterly Gazette.

7°. The fee for an *A*-class certificate to be *Tls.* [10] and for *B* *Tls.* [100].

8°.	*	*	*	*
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9°.	*	*	*	*
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10°. These regulations may be amended or added to as circumstances require.

This matter is to be taken in hand at once and reported on as soon as possible.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 2.

TRADE MARK REGISTRATION REGULATIONS.*

(Submitted to the Wai-wu Pu 8th March 1904.)

PREAMBLE.

Whereas the Chinese Government in Treaties with Foreign Powers undertake to establish offices where Foreign trade marks

* Neither these Regulations nor those proposed by the Shang Pu (*vide* Enclosure No. 3 to this Circular, pp. 377-383) ever became effective. Protests, on various grounds, were lodged against their enforcement by the representatives of Germany, France, Austria, Italy, and Great Britain, who requested and obtained their postponement. Early in 1905 these representatives submitted to the Chinese Government a set of proposed trade-mark regulations embodying the main views of their Governments. This set proved unacceptable to the Chinese Government, which in November 1906 produced yet another set, which again bore no relation to foreign wishes on the subject. The next step was taken in August 1907 by Jui Cheng, then Taotai at Shanghai, who, on the urgent representation of Sir Pelham Warren, the British Consul General, issued a proclamation absolutely forbidding in his district the infringement by Chinese of British trade-marks and stating that violations would be punished without leniency ("North-China Daily News," 20th August 1907). The American Consul General subsequently obtained a similar proclamation for the protection of American trade-marks. Registration of foreign trade-marks by the Customs—which was merely acceptance of applications and the filing of them pending the enactment by the Chinese Government of permanent trade-mark legislation—went on till the promulgation of the Trade-mark Law and Regulations of 1923, when about 26,000 applications in all had been filed. This law, *inter alia*, established under the Ministry of Agriculture and Commerce a Trade-mark Bureau at which all trade-marks were to be registered—including those already registered by the Customs—if they were to enjoy the benefits of the law. The Diplomatic Body, however, withheld their formal assent to this law on the ground that they must be consulted by the Chinese Government before the latter passes legislation affecting aliens enjoying extraterritorial privileges. A new Trade-mark Law, based on the law of 1923, was promulgated on the 6th May 1930.

may be registered, the following regulations, to give effect to the stipulation of the Treaties and to serve in the protection of trade marks throughout the Empire of China, are hereby enacted:—

I.

Offices are established at Tientsin and Shanghai where trade marks may be registered: the Commissioners of Customs at those ports are *ex officio* registrars.

To those offices applications for registration may be presented either directly or through the Commissioners of Customs at the several ports.

II.

Trade marks which may be registered are of three kinds:—

- (a.) Foreign-owned Foreign trade marks, being those which have already been registered in a Foreign country according to the law therein in force.
- (b.) Foreign-owned Chinese trade marks, being those not registered elsewhere, which it is proposed to adopt specially for use in China, affixed either to imported goods or to goods manufactured in China itself.
- (c.) Chinese-owned trade marks.

Separate registers will be kept for the three kinds of trade marks, and the certificates of registration issued will be distinctive of each.

III.

When an application for the registration of a Foreign-owned Foreign trade mark, already registered abroad, is made, the applicant must produce a copy of the certificate of registration in the country where originally registered, attested as correct by the proper national authority and countersigned by his Consul. A trade mark registered abroad for a certain period shall cease to be valid in China when that period has expired. If continued where issued, it can be re-registered in China.

IV.

When the application is for a Foreign-owned Chinese trade mark, *i.e.*, a trade mark not registered abroad, it must be supported by a declaration made before and attested by his Consul, to the

effect that, to the best of the applicant's knowledge and belief, the trade mark offered for registration is original and is not used by any other merchant, Chinese or Foreign.

The period during which a Foreign-owned Chinese trade mark is valid is 20 years from date of registration, when renewal, if desired, may be applied for.

V.

Chinese-owned trade marks may be registered in accordance with this regulation by Chinese, and the application must be supported by a declaration stating that the trade mark is original and is not used by any other. Such registered trade mark will be valid for 20 years, and renewable.

VI.

Chinese trade marks, whether Foreign-owned or Chinese-owned, will not be definitely registered until six months after the application has been handed in.

In the meantime the fact of application to register the mark having been made must, with a full description of it, be advertised in a manner the registrar may consider sufficient, and proof of such advertisement must be produced. If valid objection is made to the proposed mark, registration will be refused.

VII.

All applications for registration of trade marks must specify distinctly and fully:—

- 1°. The nature, character, and description of the proposed mark: a facsimile in triplicate to accompany the application.
- 2°. The classes or sub-classes of goods for which exclusively it is proposed to be used.
- 3°. Whether it is to be stamped, printed, dyed, engrained, or otherwise incorporated in the fabric; is attached by label or mark to the goods themselves; or is affixed to the box, bottle, parcel, wrapper, or other covering in which the goods are contained.
- 4°. The name of the person or persons, firm, or corporation in whom the ownership is vested, and the names of any other person or persons, firm, or corporation authorised by them to use the marks.

All applications in connexion with registration must be made on the special forms provided.

VIII.

The registrar will have the right to refuse to register as a Chinese trade mark any mark which is the same as, or approximately resembles, any other already registered, or of which, though not already registered, the previous use in China can be proved for the same class of goods; or the registration of which seems to facilitate fraud in the marking of goods; or to which the same trade designation is likely to be applied in Chinese or any other language.

He will have the right to refuse registration, or to cancel the registration as a trade mark of any mark or name, or of any Chinese character, proved to have been already legitimately in use in China whether such mark has been registered or not previous to the making of these rules, by any Chinese or Foreign merchant as a "chop" or trade mark covering Native goods specially manufactured or prepared in China or Foreign goods imported for sale in China; also of any mark being a colourable imitation of same; also of any mark, emblem, or device understood to be reserved for special Imperial or national use in China. Chinese-owned trade marks may be cancelled if the registrar finds the goods concerned have fallen off in quality.

IX.

When the ownership of a Foreign trade mark is transferred, the transfer must be registered. The production of official evidence of the transfer will be required.

Transfer of ownership in a Chinese trade mark must also be registered. The transfer can only be made by the registered owner or the legally constituted representative of the owner. If the registered owner is a firm or partnership, the consent of all the members is required.

X.

When a trade mark, either Foreign or Chinese, has been registered, a certified copy of the entry in the register will be furnished, and the fact of registration will be published in one or more local papers in general circulation and in the Customs Gazette in a special appendix provided for that purpose.

XI.

The register of trade marks is open to public inspection at any time, but it is not permitted to take any drawings or copies of any marks or designs.

XII.

Any infringement of the rights of registered trade marks will be dealt with as the nationality of the offender may require. If a Foreigner makes illegal use of either a Foreign or Native registered trade mark, the owner of the mark, whether Native or Foreigner, is to record his grievance at the registrar's office and prosecute before the proper authority; where it is a Chinese who illegally uses a trade mark, Native or Foreign, the registrar on application will record the owner's plaint and request the proper authority to co-operate and take action for his protection.

XIII.

The following fees will be charged:—

Registering a Foreign trade mark, including issue of certificate	Hk.Tls.	10
On application for registering a Chinese trade mark	"	10
On completion of registration of a Chinese trade mark, after investigation	"	20
Recording transfer of trade mark	"	5
Renewal of expired trade mark	"	5
Issue of copy of certificate of registration, each	"	5
Inspection of register	"	5
Noting protest opposing the registration of any trade mark advertised	"	5
Advertising registration	actual cost.	

xiv.

These regulations are provisional and may be amended or added to as circumstances require.

ENCLOSURE No. 3.

TRADE MARK REGISTRATION REGULATIONS
PROPOSED BY SHANG PU.

(Communicated to Inspector General 6th April 1904.)

ARTICLE I.

Trade marks (商 標, also called 商 牌) are the marks which firms affix to articles of commerce for purposes of identification. The Chinese are so far familiar with the idea that they employ designs drawn or painted on shop signs or paper wrappers, which they call the "chop" of such and such a firm; but this private system of trade marks, while it enables a particular shop to be recognised, does not, in the absence of registration rules, prevent the occurrence of cases of fraudulent imitation.

In Foreign countries, on the other hand, every article has a fixed trade mark, which is either placed on the goods themselves or stamped on the outer covering of bottle or box, and, to be authentic, such marks must be officially registered. As a safeguard against imitation, the Foreign system is superior to the Chinese in that it makes investigation and verification possible, and the Board, at a time when the encouragement of trade is all important, is anxious that Chinese merchants should also adopt it.

ARTICLE II.

All classes of trade, once trade marks have been settled upon, can be readily distinguished, and the marks carry with them a means of protection.

The Board, in virtue of the general control it exercises over commerce, will, guided by the trade mark laws in force in Foreign countries, undertake without delay the drafting of a special trade mark ordinance, for promulgation after it has received the Imperial assent. In the meanwhile the following set of registration regulations has been drawn up, to take effect provisionally.

ARTICLE III.

A registration office will be established in the Board, where trade marks will be classified and numbered, for registration according to the regulations, and, to ensure responsibility, competent registrars, selected for their probity and capacity, will be appointed to have charge of it.

ARTICLE IV.

To facilitate business with Chinese and Foreign merchants, registration agencies will be temporarily established—for the North, in the Tientsin Customs; and for the South, in the Shanghai Customs; and the Commissioners of Customs at those two ports respectively will hold a commission from the Board as registration agents. Later on, should increase of registration business demand them, special offices will be provided.

ARTICLE V.

Merchants desiring to register trade marks may make application either at the Board office or at the Tientsin and Shanghai agencies: they must apply in person or by a duly qualified agent, who must be in full possession of all the details of the mark to be registered.

ARTICLE VI.

Trade marks may be accepted by the temporary agencies; they are to be given special Tientsin and Shanghai series numbers and receipted for; they are then to be sent on to the Board for joint consideration. The Board's decision as regards registration and issue of certificate will be notified at the agency of original application after an interval of six months; similar notice can also be obtained at the Board registration office in the case of applications presented direct to the Board.

ARTICLE VII.

The Board registration office as well as the Tientsin and Shanghai agencies will refuse to register any mark which is the same as, or approximately resembles, any other already registered, or of which, though not already registered, the previous use in China can be proved for the same class of goods; or the registration of which seems to facilitate fraud in the marking of goods; or to which the same designation is likely to be applied.

They will have the right to refuse registration, or to cancel the registration as a trade mark, of any mark or name or of any Chinese character, proved to have been already legitimately in use in China, whether such mark has been registered or not by any Chinese or Foreign merchant previous to the establishment of these offices, as a mark to cover the same class of Native or Foreign goods; also of any mark being a colourable imitation of same; also of any mark or device understood to be reserved for special Imperial or national use.

ARTICLE VIII.

Application for registration, whether presented by Chinese or Foreigners, must specify distinctly and fully:—

- 1°. The nature, character, and description of the proposed mark.
- 2°. The classes or sub-classes of goods for which exclusively it is proposed to be used.
- 3°. Whether it is to be stamped, printed, dyed, engrained, or otherwise incorporated in the fabric; is attached by label or mark to the goods themselves; or is affixed to the box, bottle, parcel, wrapper, or other covering in which the goods are contained.
- 4°. The name of the person or persons, firm, or corporation in whom the ownership is vested, and the names of any other person or persons, firm, or corporation authorised by them to use the marks.

All applications for registration must be made out on the special forms provided by the Board registration office and Tientsin and Shanghai agencies for the purpose.

ARTICLE IX.

Trade marks will not be definitely registered until six months after the application has been handed in.

In the meantime the particulars of registration, with a full description of the mark to be registered, must be advertised in a manner the Board may consider sufficient, and proof of such advertisement in one or other of the local newspapers must be produced. If valid objection is made to the proposed mark, registration will be refused.

ARTICLE X.

A general register will be kept by the Board registration office, in which trade marks will be entered under two main headings:

- (A) Those which have already been registered in a Foreign country;
- (B) Those which are registered in China for the first time; and each will be given a separate series number. To ensure a proper sequence and facilitate reference, trade marks accepted for registration by the Tientsin and Shanghai agencies will be entered as well under the Tientsin and Shanghai special series numbers.

Facsimiles of trade marks, whether submitted to the Board registration office or to the Tientsin and Shanghai agencies, must be in triplicate.

ARTICLE XI.

When application for registration in China of a Chinese or Foreign-owned trade mark, already registered abroad, is made, the applicant must produce a copy of the certificate of registration in the country where originally registered, attested as correct by the proper national authority and countersigned by the Consul concerned. A trade mark registered abroad for a certain period shall cease to be valid in China when that period has expired. If renewed where issued, it can be re-registered in China for a period not exceeding 20 years.

ARTICLE XII.

When application is made for the registration in China of a trade mark not registered abroad, it must be accompanied by a declaration stating that the trade mark is original and is not used by any other merchant.

If the applicant be a Foreigner, the declaration must be countersigned and sealed by his Consul; if a Chinese subject, by the head of his guild.

The period during which a trade mark of class *B* is valid is 20 years from date of registration, on expiry of which it will be cancelled unless renewed.

ARTICLE XIII.

When the ownership of a trade mark is transferred, the transfer must be registered either at the Board office or at one or other of the agencies.

When the transfer of ownership is that of a trade mark already registered abroad, evidence of the transfer, attested by the proper national authority and countersigned and sealed by the Consul concerned, must be submitted to the Board office or agencies.

When the transfer is that of a trade mark registered in China, evidence of the transfer must be produced at the original office of registry: such transfer can only be made by the registered owner or the legally constituted representative of the owner. If the registered owner is a firm or partnership, the consent of all the members is required.

ARTICLE XIV.

When a trade mark has been registered, the fact of registration will be published by the Board office or agencies in the newspapers, and also in a special appendix to the Customs Gazette.

ARTICLE XV.

Registration of trade marks being designed to protect the interests of merchants and to promote trade, the register will be open to inspection by respectable persons, both at the Board office and Tientsin and Shanghai agencies: copies of entries in the register may be made, but it will not be permitted to take drawings of any marks or designs.

ARTICLE XVI.

Imitation of a duly registered and certificated trade mark by another person, whether to cover goods of the same or a different class, or any slight alteration in an otherwise identical mark, with the object of illicitly promoting the sale of goods to the detriment of the legal owner of the mark, will be punished in accordance with the law to be hereafter enacted on sufficient evidence being afforded that the complaint is well founded.

ARTICLE XVII.

If a Foreigner makes illegal use of the trade mark belonging to a Chinese subject, the owner of the mark is to record his grievance at the original office of registry, and the Board or agency office, as the case may be, will instruct the proper local authority to communicate with the Consul of the accused and ask for an investigation. In case a Chinese makes illegal use of a Foreigner's trade mark, the owner of the mark is in the first place to record his grievance at the original office of registry, and thereupon move his Consul to communicate with the proper local authority and request an investigation. When both plaintiff and defendant are Foreigners or Chinese, complaint is to be recorded at the original office of registry, and the case will then be dealt with by the proper national authorities in accordance with law.

ARTICLE XVIII.

The following fees will be charged to both Foreigners and Chinese:—

On each application for registration	Hk. Tls.	10
Registration of trade mark, each	"	20
Issue of certificate, each	"	10
Recording transfer of trade mark	"	25
Duplicate of certificate lost, each	"	10
Inspection of register, each visit	"	3
Copy of entry in register:—		
Not exceeding 100 words	Hk. Tls.	2
For every additional 100 words	"	0.50
Impression of seal, each	"	5
Advertising registration	actual cost.	
Recording grievance	Hk. Tls.	10

ARTICLE XIX.

Applications for renewal of trade marks must be submitted to the Board for consideration six months before date of expiry; if renewed, the period for which they are valid shall not exceed 20 years. Trade marks renewed abroad will likewise only be valid for a period not exceeding 20 years from date of expiry of original registration.

ARTICLE XX.

A trade mark of particular design will at the outside not be permitted to cover more than different classes of the same category of goods; if, however, it is desired to employ it to cover classes of other than the same category of goods, registration fees in proportion to the number of categories involved will be charged. But in view of the constant alterations and additions to classes of trade, the Board will, in pursuance of its policy of affording protection, take the proper measures to prevent abuse in this connexion.

ARTICLE XXI.

Applications for registration of trade marks will be required to comply with the conditions laid down in Articles VI and VII, and, when presented in a Foreign language, a Chinese translation will be made, the text of which shall be authoritative.

ARTICLE XXII.

Owing to its recent constitution and the many matters that await attention, the Board finds it impossible to provide for every detail in advance, and the preceding regulations are to be considered as provisional only. A memorial praying that they may take effect will be submitted to the Throne, and, later, when a code of trade mark laws has been compiled and promulgated by Imperial Decree, any additions that trade requirements may seem to call for will be considered.

ENCLOSURE No. 4.

外務部劄行總稅務司

爲劄行事光緒二十九年七月初九日准英國薩使照稱查商約

批准之據已經互換除約內暫停數端外現在正當施行之際大約已由貴部分行各省大吏惟其中有數端應請咨令著實留意者如第一款發給存票一事第十四款米穀出口一事均應行各海關道照辦第七款所載由_南北洋大臣在各管轄境內設立牌號註冊局一處派歸海關管理各商到局將貿易牌號呈明註冊等語應請轉咨_南北洋大臣速行設法照辦並請轉行各省承認保護英商貿易牌號之責以防中國人民違犯迹近假冒之弊合行照會並希玉復以便轉咨本國是爲切要等因前來查中英續訂通商行船條約經本部奏請

批准後業於本年六月初五日與英使互換所有約本亦經劄行在案茲英使照稱各節均係條約中應辦事宜除照復

英國駐京大臣並咨劄各省關分別照辦外相應劄行總稅務司查照可也須至劄者光緒貳拾玖年柒月拾捌日

總稅務司申復 外務部

爲申復事案查中英續訂商約一事奉到本年六月初四日

鈎劄飭將應辦事宜務即妥籌辦理續奉七月十八日

鈎劄以發給存票米穀出口牌號註冊局各節均係條約中應辦事宜劄行查照各等因奉此竊查存票米穀兩事卽由總稅務司轉飭各關照約辦理至牌號註冊局一層原約載明由 聲北洋大臣在各管轄境內設立牌號註冊局所一處歸海關管理其事等語揣其語意應係 惟北洋應否在天津南洋應否在上海或在他處應先由 南北洋各立一處且旣歸海關管理必係在通商口岸冊應如何辦理暨輸納規費應出若干以及應歸何款項下報銷之處亦應一併定明咨由 貴部轉飭總稅務司分飭遵行再第十款所載將江門開爲通商口岸並准廣東之白土口羅定口都城三處作爲暫行停船上下客貨之處按照長江章程辦理又將容奇等十處作爲上下搭客之處各節亦係現應辦理之事容俟另備申文詳陳一切可也除先將存票米穀兩事通飭各關遵辦並候將牌號事宜商妥 示復再辦外理合備文申復

貴部鑒查施行須至申呈者光緒貳拾玖年柒月拾玖日

外務部劄行總稅務司

爲劄行事光緒二十九年七月二十日據總稅務司申稱中英續訂商約內存票米穀兩事卽由總稅務司轉

飭各關照約辦理至牌號註冊局一層原約載明由北洋大臣在各管轄境內設立牌號註冊局一處歸海關管理等語自係各在通商口岸辦理惟北洋應否在天津南洋應否在上海或在他處應先由北洋大臣預行擇定又各商到局將牌號呈明註冊應如何辦理暨輸納規費應出若干以及應歸何款項下報銷之處應一併定明分飭遵行等情當經本部咨行南洋大臣酌核去後茲准北洋大臣咨覆稱牌號註冊局北洋自應設在天津以資利便惟牌號註冊以及輸納規費應歸何項報銷各節查該局既歸海關管理應由總稅務司妥擬詳細章程申請外務部酌定後通行各關遵照辦理以歸一律而資遵守請查核示覆等因前來除俟南洋大臣覆到再行劄知外相應先行劄知總稅務司查照可也須至劄者光緒貳拾玖年玖月拾貳日

外務部劄行總稅務司

爲劄行事光緒二十九年七月二十日據總稅務司申稱中英續訂商約內牌號註冊局一層設在通商口岸應先由北洋大臣預行擇定又各商到局將牌號呈明註冊應如何辦理暨輸納規費應出若干以及應歸何款項下報銷之處應一併定明分飭遵行等情當經本部咨行北洋大臣酌核辦理旋准北洋大臣咨復稱牌號註冊局北洋自應設在天津以資利便惟牌號註冊以及輸納規費應歸何項報銷各節查該局既歸海關

管理應由總稅務司妥擬詳細章程申請外務部酌定後通行各關遵照辦理等語當於九月十二日先行劄知總稅務司查照在案嗣經本部咨催南洋大臣速行核復茲准南洋大臣復稱此項牌號註冊局經飭江海關道就近體察情形會同稅司斟酌定議茲據江海關道稟復該局擬在上海設立所有詳細章程應請劄知總稅務司一併核議遵辦除行江海關道迅速妥籌詳復再行核咨外咨請查照等因前來相應劄行總稅務司查照一併妥擬詳細章程申復本部酌核以憑飭遵可也須至劄者光緒貳拾玖年拾壹月初玖日

總稅務司申呈 外務部

爲申呈事案查新約所定牌號註冊局一項前奉

貴部劄飭妥籌當卽開列大意交副總稅務司表式楷等酌情擬議詳細辦法業經先行申報在案茲據該員等將原開大意擬列詳細條款呈請核示前來總稅務司查閱所擬各條儘可爲開辦試行之章合將所擬之章譯漢並洋文一併附請

鑒核定奪並酌定開辦日期示復以便專飭津海江海兩關稅務司預備一切暨通飭各關稅務司一體遵照辦理並希分咨

南洋大臣知照以劄成約至兩局開辦應用各項冊簿以及應需之經費等款擬於挂號規費項下提用以資

協濟並按期申報數目其兩局應奉行之詳細辦法可由各該局自定隨時增損俾合時宜可也須至申呈者
附譯漢洋文章章程各一件 光緒貳拾玖年拾貳月拾柒日

商牌挂號章程

案查新定約章載明洋商商標商牌應由中國設立註冊局所照議保護茲將開辦奉行之章開列於後

第一條議由北洋之津海南洋之江海兩關各立註冊局房以該關稅務司作為特派註冊之員凡商人有應記載之標牌或本商自赴局房陳明一切或親在他口稅務司處報明請為轉致該局註冊均可

第二條挂號之標牌應分二項

一係已在外國按照該國例章挂號之標牌作為洋牌

一係在中國使用尚未在外國挂號之標牌作為華牌應由該兩關稅務司分立兩項標牌冊按照某商標牌應入之冊分別發給挂號執照

第三條凡商人將已在外國挂號之標牌請在中國挂號者須將該國挂號之執照呈驗此呈驗之執照須先由該國應管之官畫押蓋印作為無悞之憑據凡外國標牌若有定限倘在中國復行挂號其本國原註作廢之限至期在中國亦一律作廢倘將該標牌在該國續行挂號者在中國亦可照續

第四條凡將未在外國挂號之標牌請在中國註冊挂號者華商洋商均可報挂其呈請挂號之稟內應陳明確係本商標牌他商並未用過洋商之稟並須由該國領事官畫押蓋印爲憑此項專在中國挂號之標牌應以二十年爲限限滿或續行挂號或作廢至時再定

第五條凡有第二項請挂號之標牌即華牌須由該商將標牌之樣式詳細開明並請挂號之各原由按照該局定章出招布知並將出招之憑據復行稟局知悉倘出招後有人赴局將該標牌有確實不應挂號之故呈明該局卽不准其挂號倘無不應挂號之確實原由則應俟六個月之期滿始行註冊發給執照

第六條凡呈請挂號之稟內須將現請挂號標牌之形式各節詳細陳明並將樣式三分呈局存案又須陳明此標牌係爲何類何等貨物獨用之標牌又須將此項標牌或係用色刷印或係織出抑係刊刻之類以及用此標牌係在原物之上或在包封之上一一陳明又須將此標牌係屬何姓氏商人之業並有無准他人同用之處亦行稟明以上挂號各事請局辦理者須用該局自備之各項空白單照分別事類註明

第七條凡有第二項請挂號之標牌倘有與先已挂號之標牌同式或形式相似或憑此標牌可以作弊或標牌

名目與人易於相混者管理該局之稅務司均可不允其挂號倘擬用之標牌無論係形式或名目或字樣如
係與未經立局之前華洋各商用作專項土貨之標牌相同相似或係國家專用他人不准僭越者亦可由該
局稅務司不允挂號或已經挂號亦可註銷

第八條倘有將標牌轉與他人者若係洋牌須由某商將轉受之憑據由該國應管之官於據上畫押蓋印後呈
局方可由該局將轉受之情事註冊若係華牌亦須將轉受之事註冊惟只可由原挂號之人或本人或例准
代辦之人赴局請註倘原註冊之商業係屬公司或數人合夥之業必經合議允協方准將轉受之事註冊
第九條凡有華洋各標牌註冊者即由該局發一註冊之執照給該商收執並將挂號之事在新聞紙內廣告並
在新關貿易冊之專款內分別記明

第十條凡來局請看標牌冊簿者可准閱看不准摹寫

第十一條如有人違犯以上各章不得冒用他人標牌之意義應行分別辦理若係洋商冒用華洋各牌應由本
牌主在該局稅務司處報明立案一面自行赴該管領事官處控告若係華商冒用華洋各牌亦應由本牌主
先在該局稅務司處立案由該稅務司請該管之官會同審辦以昭保護之實

第十二條應取之規費列後

一洋牌挂號領照

關平銀拾兩

一華牌呈請挂號

關平銀拾兩

一華牌挂號領照

關平銀貳拾兩

一轉受標牌註冊

關平銀伍兩

一限滿續請挂號

關平銀伍兩

一補發挂號執照每件

關平銀伍兩

一到局閱冊

關平銀伍兩

一赴局稟控冒牌

關平銀伍兩

一刊入新聞紙廣告

按照登載原價還局

第十三條以上各條係開辦時試行之章可以隨時增添酌改

總稅務司函致 外務部

敬啟者商牌挂號章程一事業於本月十七日備文中呈在案現准英國駐京大臣函稱上海貿易參贊以爲該章程尙有應行改訂之處俟商定知照到時再爲達知等語總稅務司合特專函佈達希將日前之申文並章程暫時擱起此刻毋庸

酌示以俟復行呈明爲要專此順頤
升祺光緒貳拾玖年拾貳月拾玖日

外務部劄行總稅務司

爲劄行事商牌註冊一事前由總稅務司詳擬章程中送前來並稱英國駐京大臣尙有應改之處將章程暫擋毋庸酌示在案茲准英國駐京大臣函稱商牌挂號章程擬改各條意在表明中國進口貨物用商牌而未挂號者將來亦受保護之益本大臣聞商牌之未挂號者甚多該商等自必不願受假冒之欺定當一一挂號等因並將擬改各條洋文附送前來相應將照鈔擬改各條洋文並譯漢文札行總稅務司查核申復本部以憑酌定可也須至札者附漢洋文條款 光緒參拾年正月貳拾日

照譯英使擬改各條

第二條

係未在外國挂號專在中國使用之華牌或用於進口之貨或用於中國內製造之貨

第七條

或形式相似等字之後加入或雖未挂號而能證明此項標牌曾在中國用過等字

專項土貨等字之後加入或運入中國之洋貨以便出售等字土貨之標牌等字之後加入或已挂號或未挂號者等字

總稅務司申呈 外務部

爲申呈事案查牌號註冊一事前於光緒二十九年十二月十七日將所擬詳章譯漢並洋文申送

貴部嗣以英國貿易參贊尙有擬改之處應請暫緩酌定等情函達各在案昨准英國大臣將該參贊擬改之處函送來寓當查所添之意均可照行隨於第二等款內照改復查牌號註冊立局之意一係爲某商製備上品貨物特誌專牌使人一望而知爲某行上品之貨專向該行購買則該行可獨享其應得之利一係爲買客見此貨之牌即可信爲某行上品之貨誠實無欺則買客亦可得使用佳貨之益若有他行圖利冒牌按照局章罰辦不致原行失利亦不致買客受欺是以此項局所各國視爲美舉現在按照新約在中國設立此局其防損取益之利似不應令洋商獨得亦應准華商一體享受方爲公允是以總稅務司原擬之章將商牌分爲兩項其華牌內亦准洋商併行挂號現既適值添改之便復將原訂之兩項改爲三項一係洋商已在外國挂号之牌作爲洋牌一係洋商在中國使用尙未在外國挂號之牌作爲專牌一係華商使用赴局挂號之牌作爲華牌如此分清不致有所混亂又在第八條不允挂號之款內添一語云至華商所用之牌日後貨色與初時相遜卽由該局將其牌註銷等語以杜貨色低潮之弊而維華商之利權至兩局開辦應用各項冊簿以

及應需之經費等款擬於挂號規費項下提用以資協濟並按期申報數目其兩局應奉行之詳細辦法可由各該局自定隨時增損俾合時宜除將原章十三條改爲十四條繕備_{華洋}文各一分送呈外理合復行備文中請

鈞鑒施行並希分咨

北洋大臣知照一面將應行開辦日期定明示復以便專飭津海江海兩關稅務司預備一切暨通飭各關一體遵照再正繕文間又奉正月二十日

鈞劄商牌註冊一事飭爲查核申復等因伏以應有之語義前文業均申明合特連同前由備文中復可也須至申呈者附商牌章程_{漢洋}文各一紙光緒叁拾年正月貳拾貳日

商牌挂號章程

案查新定約章載明洋商商標商牌應由中國設立註冊局所照議保護茲將開辦奉行之章開列於後

第一條議由北洋之津海南洋之江海兩關各立註冊局房以該關稅務司作爲特派註冊之員凡商人有應記載之標牌或本商自赴局房陳明一切或親在他口稅務司處報明請爲轉致該局註冊均可

第二條 挂號之標牌應分三項

一係洋商已在外國按照該國例章挂號之標牌作爲洋牌

一係洋商在中國使用尙未在外國挂號之標牌或用於進口之洋貨或用於在華所造各貨上均可作爲專牌

一係華商使用赴局挂號之標牌作爲華牌

應由該兩關稅務司分立三項標牌冊按照某商標牌應入之冊分別發給挂號執照

第三條 凡商人將已在外國挂號之洋牌請在中國挂號者須將該國挂號之執照呈驗此呈驗之執照須由該國應管之官書押蓋印並由該領事官添用印押作爲無悞之憑據凡洋牌若有定限倘在中國復行挂號其本國原註作廢之限至期在中國亦一律作廢倘將該標牌在該國續行挂號者在中國亦可照續

第四條 凡將未在外國挂號之標牌請在中國註冊挂號者其呈請挂號之稟內應有附件陳明確係本商標牌他商並未用過由該國領事官在附件上畫押蓋印爲憑此項在中國挂號之專牌應以二十年爲限限滿或續行挂號或作廢至時再定

第五條凡華商將本商使用之華牌赴局挂號者其呈請挂號之稟內應陳明確係本商標牌他商並未用過此項華牌應以二十年爲限限滿或續行挂號或作廢至時再議

第六條凡有第二三項請挂號之華牌須由該商將標牌之樣式詳細開明並請挂號之各原由按照該局定章出招布知並將出招之憑據復行稟局知悉倘出招後有人赴局將該標牌有確實不應挂號之故呈明該局卽不准其挂號倘無不應挂號之確實原由則應俟六個月之期滿始行註冊發給執照

第七條凡呈請挂號之稟內須將現請挂號標牌之形式各節詳細陳明並將樣式三分呈局存案又須陳明此標牌係爲何類何等貨物獨用之標牌又須將此項標牌或係色染或係刷印或係織出抑係刊刻之類以及用此標牌係在原物之上或在何項包封之上一一陳明又須將此標牌係屬某行號某公司或某姓氏商人之業並有無准他人同用之處亦行稟明以上挂號各事請局辦理者須用該局自備之各項空白單照分別

事類註明局中辦事者須合看洋文爲要

第八條凡有第二三項請挂號之華牌倘有與先已挂號之標牌以及未經挂號確係在中國用過者同式或形式相似或憑此標牌可以作弊或標牌名目與人易於相混者管理該局之稅務司均可不允其挂號倘擬用

之標牌無論係形式或名目或字樣如係與未經立局之前華洋各商或挂號或未挂號用作專項土貨或專項進口洋貨之標牌相同相似或係國家專用他人不准僭越者亦可由該局稅務司不允挂號或已經挂號亦可註銷至華商所用之牌若日後貨色與初時相遜即由該挂號局自行將其牌註銷局中辦事者須合看洋文為要

第九條倘有將標牌轉與他人者若係洋牌須由某商將轉受之憑據由該國應管之官並領事官於據上畫押

蓋印後呈局方可由該局將轉受之情事註冊若係專牌暨華牌亦須將轉受之事註冊惟只可由原挂號之人或本人或例准代辦之人赴局請註倘原註冊之商業係屬公司或數人合夥之業必經合議允協方准將轉受之事註冊

第十條凡有專各標牌註冊者即由該局發一註冊之執照給該商收執並將挂號之事在新聞紙內廣告並在

華新關貿易冊之專款內分別記明

第十一條凡來局請看標牌冊簿者可准閱看不准摹寫

第十二條如有人違犯以上各章不得冒用他人標牌之意義應行分別辦理若係洋商冒用各牌應由本牌主在該局稅務司處報明立案一面自行赴該管領事官處控告若係華商冒用各牌亦應由本牌主先在該局

稅務司處立案由該稅務司請該管之官會同審辦以昭保護之實
第十三條應取之規費列後

一洋牌挂號領照

關平銀十兩

一^專各牌呈請挂號

關平銀十兩

一^華各牌挂號領照

關平銀二十兩

一轉受標牌註冊

關平銀五兩

一限滿續請挂號

關平銀五兩

一補發挂號執照每件

關平銀五兩

一到局閱冊

關平銀五兩

一赴局稟控冒牌

關平銀五兩

一刊入新聞紙廣告

按照登載原價還局

第十四條以上各條係開辦時試行之章可以隨時增添酌改

總稅務司申呈 外務部

爲申呈事案查商牌挂號章程已將原訂十三條改爲十四條備文附呈在案伏思津海江海兩關並辦此事所有列號登簿註冊亦應各以洋字專字華字分列號數惟又恐兩局列號或有相混之處不若飭津局號簿

均按一三五七九等單數排列，滬局號簿均按二四六八等雙數排列，以清眉目而免複雜。至各局挂號之標牌似應知照。

商部備案惟或係按件知照抑係按期知照並是否逕行

商部抑應轉遞之處應請由

貴部與

商部酌定辦法俾得有所遵循，再美國新約第十款內設立專管創製衙門以及美約第十一款日約第五款內書籍註冊兩事，應否歸入津海江海兩註冊局併辦，抑或另設專署辦理，亦請酌奪為要。須至申呈者，光緒叁拾年正月貳拾伍日。

外務部函致總稅務司

逕啓者，本部於本月初四日接准商部文二件，均係商牌註冊設局暨保護創製版權等事，除俟妥定章程知照本部再行詳達外，茲特照錄原文各一分先行函送。

閣下查閱可也。專此即頒

日祉附抄 光緒叁拾年貳月初拾日

照錄商部來文二件

爲咨呈事光緒三十年正月二十八日准貴部咨稱據總稅務司申稱案查牌號註冊一事准英國大臣將參贊擬改之處函送前來當查所添之意均可照行除將原章十三條改爲十四條繕備華文各一分送呈外理

合備文申請鑒核施行相應將總稅務司改訂商牌挂號章程十四條照鈔一分咨送貴部查核等因前來查保護商標一事原係商律中之一門近來日本商人屢有各種商牌紛紛來部呈請註冊本部正在籌議章程作爲專律茲准貴部咨送總稅務司及英國參贊先後擬訂商牌挂號章程檢閱諸條洵屬周密應由本部詳細參酌俟擬定後即行咨商貴部覈定再行奏明請

旨頒行屆時再請貴部劄行總稅務司遵照並轉飭津滬兩關暫行代辦作爲代理商標註冊分局所有發給執照及收納註冊公費各事均應遵照部定章程辦理再查各國商務均有專管之部省著爲通例前年中英續議通商行船條約係在中國未設商部之先是以約內第七款載有由南北洋大臣在各管轄境內設立牌號註冊局所一處派歸海關管理等語現在本部責有專歸此項商牌註冊局所自應照各國通例由本部專司管轄相應咨呈貴部查照希卽酌核辦理可也須至咨覆者

爲咨復事光緒三十年正月二十九日准貴部咨稱據總稅務司申稱商牌挂號已改訂備文申呈伏思津滬

兩關登簿註冊恐兩局號式相混不如津局均按單數滬局均按雙數以免複雜至各局挂號之標牌似應知照商部備案或係按件知照抑係按期知照並是否逕行商部抑應轉遞之處應請貴部與商部酌定辦法俾有遵循再美約第十第十一款日約第五款內載創製書籍註冊兩事應否歸入津滬註冊抑另設專署辦理亦請酌奪查商牌註冊改訂章程續經咨送查核在案復據申請酌定註冊辦法并美日約內如何保護創製及版權之利相應一併咨行貴部酌核聲復等因前來查本部綜綰商務凡一切應行提倡保護諸端皆屬專責所有商牌註冊一事若非歸併一處辦理誠如總稅務司所稱登簿註冊號式相混實恐在所不免且既分津滬兩關註冊既使一用單數一用雙數而商人有逕赴本部呈請挂號者辦理尤恐紛歧現在商律內之商標一門本部正擬從速編訂奏明辦理總稅務司所擬津滬兩關設局註冊之處應改為由該兩局代辦商牌註冊收發事宜業經咨呈貴部酌核在案嗣後凡商人赴津滬兩局挂號之件應由該兩局按照定章收費先給商人收費憑單一面將商牌式樣隨時逕報本部俟本部按件編號註冊後填就執照加蓋印信寄交該兩局分別發給庶不致有複雜參差之處仍俟妥定章程再行咨呈貴部行知總稅務司轉飭邊辦至保護創製

及版權各利亦應由本部訂章定律次第舉辦相應咨呈貴部查照核覆以憑辦理可也須至咨呈者

外務部劄行總稅務司

爲劄行事光緒三十年二月十八日准商部咨稱案准貴部先後咨稱據總稅務司申稱商標註冊擬章舉辦各節並將所擬改正章程鈔錄到部業經本部將慎加參訂妥擬辦法各情形咨明貴部轉行飭知在案查總稅務司所擬商標章程共十四條大致周妥本部已逐條照辦惟註冊商品同爲行銷中國之貨物華洋商註冊公費及保護之法自應無分軒輊茲特改歸一律並加訂八條聲明本部爲註冊局總匯而以津滬爲代辦處以符各國通例應鈔送清稿請查照酌核見復以憑具奏等因前來相應將商部原送章程劄行總稅務司查照迅速酌核申復並將原件送還可也須至劄者附原冊 光緒叁拾年貳月貳拾壹日

謹擬商標註冊試辦章程

第一條

凡商家貿易之百貨黏貼於上以爲記認者卽名爲商標又名爲商牌華商但知繪畫人物等類或用於招牌上或用於包紙上謂本號以某某爲記是私定一標牌以作一鋪號之記認無報明註冊之例致有影射冒牌等事東西洋各國則以一物定一標牌或貼於貨物上或黏於瓶匣封面上且須呈明由官註冊方可作准以

杜假冒較華商爲核實本部現當振興商務之際亦願華商仿而行之

第二條

凡各商品標牌旣定則區別自易而保護之法亦即寓焉本部總綱商綱亟宜查照各國通例編纂商標專律恭候

欽定頒行茲先將註冊章程參訂於左以資試辦

第三條

本部設立註冊局分類編號以便照章註冊並遴選熟諳註冊事宜人員廉正明幹者派充專辦以專責成

第四條

北洋之津海關南洋之江海關應暫作爲商標代辦註冊處由本部劄派該兩關稅務司代辦俾華洋商人易於接洽嗣後如註冊事務日繁再行籌設專局

第五條

凡各商欲將標牌呈請挂號者或至本部註冊局或至津滬代辦處均可呈請但須本商親自前往否則轉託妥友前往亦必須知此項標牌詳細原由者

第六條

如代辦處收到標牌查無不合卽挂明津字第幾號或滬字第幾號先行掣付實收將該標牌寄至本部詳細查核至應否註冊給照俟六個月後至原挂號處候示其逕赴本部挂號者一律辦理屆期卽至本部註冊局候示

第七條

標牌內文字圖記形式有與先已挂號註冊之標牌及未經挂號註冊確係在中國用過同式者或形式相似或憑此標牌可以作弊或標牌名目與人易於相混者本部註冊局暨津滬代辦處均可不允註冊倘擬用之標牌無論係形式或名目或字樣有與未設註冊局以前華洋商或挂號註冊或未挂號註冊確實已用於土貨洋貨相同相似者或冒仿形式者或摹仿

國家專用印信字樣及國旗軍旗勳章形式等類亦均不准註冊卽一時謄准並可註銷

第八條

無論華洋商呈請挂號之稟內須將現請挂號之標牌形式各節詳細陳明並聲明此項標牌係屬何類爲何等貨物獨用之標牌或係色染或係刷印或係織繡或係刊刻等類以及用此標牌係在原物之上抑在何項包封之上係某行號某公司某姓商人之業有無准他人同用之處一一開列詳明本部註冊局暨津滬代辦

處均備有空白挂號單各商呈請挂號可分別事類填寫單內

第九條

凡商人呈請將標牌挂號除標牌式樣等詳細開明外應將挂號各原由按照本部定章由該商聲明布告並將某報紙聲明之實據復行稟呈註冊處存案倘出招後有人赴局呈明該標牌確有不應註冊之故本部及代辦處卽不准註冊倘無不應註冊之故准俟六個月期滿卽行註冊任聽請領印照

第十條

本部註冊局訂立之檔冊應分爲兩大類一爲在他國曾經註冊者一爲在中國始行註冊者分別編列統號以爲總匯其由津滬兩關代收者冊內並列有津字第幾號滬字第幾號庶幾條理分明易於查檢各商人所呈標牌款式無論呈由本部或津滬代辦處均應照備三分俾可分別存案

第十一條

無論華洋商人將已在他國挂號註冊之標牌請在中國挂號註冊者須將該國挂號註冊之執照呈驗其執照須該國應管官曾經畫押蓋印並由駐華之領事加用印押作爲無誤之證據方准照章挂號註冊其在他

國註冊之年限何時限滿作廢屆期中國亦一律作廢倘該標牌在該國續行挂號註冊者中國亦准照續惟不能逾二十年

第十二條

華洋商人凡將未在他國挂號註冊之標牌請在中國挂號註冊者其呈請挂號之稟內須具有切結聲明確係本商標牌他商並未用過洋商由該管領事在切結上畫押蓋印爲憑華商則由商會總董在切結上畫押加用圖記爲憑如就近未設商會卽由商家各業公所於切結上加蓋圖記此項標牌應以二十年爲限限滿或續行挂號或作廢屆時再議

第十三條

如有將標牌轉授他商者其在他國先經註冊之標牌須由該商將轉授之憑據經該國應管官並駐華領事於憑據上畫押蓋印後呈明本部或代辦處方可將轉授之情事註冊至在中國註冊者但須將轉授之情事呈明原挂號處註冊惟祇准由原挂號之人或本人或例准代辦人前赴請註倘原註冊之商業係屬公司或數人合辦之業必經會議允協方准將轉授之事註冊

第十四條

凡各標牌註冊後即由本部或代辦處將註冊情形登入新聞紙內廣告並在新開貿易冊之專款內分別記明

第十五條

標牌註冊原所以保商利勵商品故無論本部註冊局暨津滬代辦處均准體面商人入內檢視並可鈔錄某種標牌註冊之全案惟不得摹繪標牌之形式

第十六條

凡標牌註冊給照後如有他商仿冒或用於同品之商貨或用於不同品之商貨或各式相同而別著一微細之標記於上希圖朦混販售暗分牌主之利益一經牌主告發查出實據應按照本部嗣後

奏定之商標律分別懲罰

第十七條

如有洋商冒用華商各標牌者應由本牌主赴原註冊處報明立案即由本部註冊局或津滬代辦處該管地方官照會該領事會同訊辦華商冒用洋商各標牌者亦應由本牌主先在原註冊處立案即由本部註冊局或津滬代辦處飭知該地方官會同該管領事訊辦至兩造或均係洋商或均係華商遇有上項情

飭知

第十八條

事一經赴原註冊處呈報當令該管領事及地方官按律照辦以示保護

凡標牌呈請挂號註冊給照等無論華洋商應繳各項公費如下所列

一呈請挂號每件

關平銀十兩

一註冊每件

關平銀二十兩

一發給註冊印照每件

關平銀十兩

一轉授標牌註冊每件

關平銀二十兩

一限滿呈請展期並註冊每件

關平銀二十五兩

一遺失補請印照每件

關平銀十兩

一到局閱冊每次

關平銀三兩

一鈔錄註冊某標牌之案

關平銀二兩過百字者每百加銀五錢
加用部印者加銀五兩

一註冊後刊入新聞紙廣告

按照原價繳局

一報明冒牌等事每件

關平銀十兩

第十九條

凡各商稟請續用標牌須於限滿時六個月前呈明本部酌核辦理如准其續用其期限仍不得逾二十年至

在他國稟准續用者亦據其原註爲準亦不得逾二十年

第二十條

凡一種款式之標牌至多准其用於同類之商品如欲用於不同類之商品則應視商品若干類以定註冊費爲若干分蓋商品日異月新本部於保護之中不得不杜取巧之弊以昭平允而示大信

第二十一條

凡各商標牌呈請挂號註冊者除照第六七兩條辦理外不論爲何國文字均應以譯成漢文爲準以符各國通例

第二十二條

本部草創伊始百端待舉一時難以詳備此項應作爲試辦章程先行奏請開辦俟商標律編訂成書請旨頒行後再當體察商情量爲增補

總稅務司申復 外務部

爲申復事竊商標註冊一事奉到本年二月二十一日

鈎劄內開光緒三十年二月十八日准商部咨稱案准

貴部先後咨稱據總稅務司申稱商標註冊擬章舉辦各節並將所擬改正章程鈔錄到部業經本部將慎加參訂妥擬辦法各情形咨明貴部轉飭行知在案查總稅務司所擬商標章程共十四條大致周妥本部已逐條照辦惟註冊商品同爲行銷中國之貨物華洋商註冊公費及保護之法自應無分軒輊茲特改歸一律並加訂八條聲明本部爲註冊局總匯而以津滬爲代辦處以符各國通例應鈔送清稿請查照酌核見復以憑具奏等因前來相應將商部原送章程劄行總稅務司查照迅速酌核申復並將原件送還等因奉此查前擬之商標註冊章程共十四條已蒙逐條照辦則加添八條係爲無分軒輊起見自屬盡善在總稅務司並無可刪改之處至津滬兩處爲代辦處一節該二處日後如何奉行自須查照前後所擬二十二條章程辦理惟經理一切應先由商部頒發擬訂遵守辦公之各項格式且報部各事應如何轉報以及所收公費應如何留支如何解部此三事均應由商部妥酌免致有誤除將原冊繳還外理合備文申復

貴部鑒查並請轉咨

商部酌覈示復以便轉飭津滬兩關稅務司遵辦可也須至申呈者附繳原冊

光緒叁拾年貳月貳拾貳日

外務部劄行總稅務司

爲劄行事光緒三十年二月二十三日據總稅務司申稱商標註冊章程加訂八條係爲無分軒輊起見在總稅務司並無可刪改之處至津滬兩處爲代辦一節該兩處日後如何奉行自須查照前後所擬二十二條章程辦理惟經理一切應先由商部頒發擬定遵守辦公之各項格式且報部各事應如何轉報以及所收公費應如何留支解部此三事均應由商部妥酌免致有誤申請轉咨酌核見復以便轉飭津滬兩關稅務司遵辦等因當經本部咨行商部核復去後茲准復稱查津滬代辦處應行發給空白實收簿冊及呈報各式各項一俟標牌章程

奏准頒行後由本部分別刷印發給代辦處照章開辦其請領執照者應由代辦處隨時申請核發庶票根編號次序不紊所有公費一層本部暫不分設專局原以節省開支代辦處應需公費現尙無從懸定應先由海關挪墊試辦數月再行酌定至開辦後一切應行事宜本部既有專責代辦處與本部自宜逕直接洽庶幾呼應靈通應由外務部先行劄知總稅務司轉飭該兩關稅務司凡係此項標牌事件卽呈報總稅務司逕達本部以便迅速核辦藉省轉折咨請劄行遵照等因前來相應劄行總稅務司查照辦理可也須至劄者光緒叁拾年

CIRCULAR No. 1162 (SECOND SERIES).

Native Customs: collection and expenditure reports, how to be prepared after 11th period: Accounts treatment; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th June 1904.

SIR,

1.—Some time ago I applied for additional funds in order to place the work of administering the Native Customs on a sounder footing, but the application was not assented to and I was reminded that we have only to increase the total collection sufficiently to see the tenth now allowed rise correspondingly to the wished-for figure: I append copy of application and reply for your perusal.

2.—Under the circumstances it will be necessary for us to rest content with the tenth we receive and we must now study the way it may be best applied and also formulate a statement for reporting its expenditure.

3.—From the end of the 11th and commencement of the succeeding period—7th moon, 1st day—11th August 1904—you will proceed as follows:—

- (a.) Collection is to be reported in the manner and according to the forms enclosed: one copy in English and three in Chinese.
- (b.) Expenditure is henceforth and till further orders to be reported on the forms herewith circulated: one copy in English and three in Chinese.
- (c.) The salaries, lodging allowances, and other expenses of Assistants, Tidewaiters, and Chinese Clerks, etc., detailed for Native Customs duty are to be paid entirely from Maritime Customs funds (A/c. A) and not from Native: their names, etc., are to appear on the ordinary Maritime Customs pay sheets, but, for record sake, the letters N.C. are to be conspicuously written alongside in red ink.
- (d.) The Native Customs tenth is for the time being to be devoted to Native Customs support: if the tri-monthly balance exceeds a hundred taels, the excess

is to be remitted to the Inspector General's A/c. *N*, but up to that amount it had better be retained locally for Native Customs contingencies.

- (e.) The Native Customs expenditure to be met by the tenth are the office expenses, ordinary and extraordinary, and also the salaries of Weiyüan, Shupan, Writers, Weighers, Watchers, Boatmen, etc., etc., etc. The names of those employed are to be recorded locally: none are to be employed but such as are actually required for work, and none are to be paid except such as are so employed. The salary of the Weiyüan must not exceed, say, *Tls.* 100 or \$100, according to the coin in which general pay is issued, and the pay of the various classes should individually be adequate. The number of employés on the Commissioner's Native Customs pay list must be cut down to the number really wanted for the work: if the local tenth suffices for their pay, etc., well and good, but if not, a Supplementary Inspector General's *N* Grant is to be applied for (S.I.N.G.), and if that cannot be provided either in full or in part, the Superintendent should be requested to make good the deficit—that further contribution, if made, to be entered in the port account as an S.S.G. receipt (Superintendent's Special Grant), and if not made, to be reported and special instructions asked for.
- (f.) In addition to the simple expenditure statement now to be introduced, more formal accounts are also to be rendered: in this connexion the Audit Secretary will submit, for approval and issue, a Printed Note bringing the Native Customs accounts more or less into line with those of the Maritime Customs, but they are to be made as simple as possible and to entail no more clerical work than is absolutely essential. Whatever amounts are outstanding in A/c. *A* as advances, etc., should now be brought to account. From the beginning of the 12th period A/c. *N* is to be a separate Service Account, and its receipts and expenditure are not to be passed as hitherto through A/c. *D*.

4.—On receipt of this Circular you are to report to me without delay what you expect monthly expenditure as above explained will amount to, and also, judging from the past, what the collection-tenth will probably be.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

總稅務司申呈 外務部

爲申呈事案查各常關改歸稅務司管理一事第一年徵收二百五十二萬零第二年徵收三百四十萬零多收八十八萬零業經備文申呈

鑒核在案竊維各常關向來辦法該稅務司等於接手後並未甚改至第二年該員等於一切事宜詳求精審略通竅要故有多收之效現已爲第三年之第一期各稅務司等更當格外精求以圖逐年加增進款惟所撥經費照原請之一成自開辦迄今已不敷用竟由新關項下提撥協濟此不過開辦暫時權宜辦法未便沿以爲例是以現在不得不請加經費以資公用而敷開銷但各關之情事不同有徵數多而支用少者亦有徵數少而支用多者卽如北海南徵之數不滿一萬兩而經費則幾及一萬瓊海年徵一萬六千餘兩經費則需三成汕頭徵數三萬五千餘兩經費亦需三成廈門徵數五萬餘兩經費則需二成沙市徵數一萬七千餘兩經費則需四成其餘各關參差不齊毋庸細述現請自明年正月初一日卽第三年之第二期起各關經費加撥一成合之原請爲二成此關若需多用可由總稅務司撥他關之餘銀

挹注試行二年再議如此加增經費核以多徵之八十八萬餘兩所請尙不滿四成從此格外精進將來多徵之數足可補益而有餘所有各常關原請經費不敷擬請加爲二成各緣由理合備文呈請
鑒核酌奪示復以便遵行爲要須至申呈者光緒貳拾玖年拾貳月貳拾日

外務部劄行總稅務司

爲劄行事上年十二月二十日據總稅務司申稱各常關原請經費不敷擬請加爲二成等語當經本部咨行戶部查核聲復去後茲准覆稱查各關稅司代徵常關稅項其經費原請照收數開支一成自光緒二十七年十月初一日代徵起至今稅收旣遞有加增而經費按提一成亦由是而加多此等辦法最爲持平之道倘此後收稅再能暢旺多收則照提一成經費卽屬不加之加况常關歸稅司代徵原爲籌集賠款徵數較多起見現在賠款數鉅羅掘俱窮本部於各項用款俱求核減不敢議增稅務司仰體時艱亦應於無可擇節之中力求擇節所有第三年各關經費仍應照原請之一成提支俟將來稅數倍增款項充裕當由本部體察情形酌核辦理等因前來相應劄行總稅務司查照可也須至劄者光緒參拾年貳月參拾日

某某口岸土稅清單
茲將本口第 期之土稅收支各數列後

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某某口岸經費清單

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由總稅務司補發之項關平銀
由監督補發之項關平銀

以上共入關平銀

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委員
書辦
文案
司秤
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位關平銀

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本關紙張等費關平銀

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ENCLOSURE No. 2.

No. 1.

[Port.]

Period.

NATIVE CUSTOMS COLLECTION.

1904.	TOTAL COLLECTION. <u>Dollars.</u> <u>Taels.</u>	TOTAL N.C. EXPENDITURE. <u>Dollars.</u> <u>Taels.</u>	ONE-TENTH RECEIVED FOR EXPENDITURE A/c.
			<u>Dollars.</u> <u>Taels.</u>
TENTH MOON : November 11-December 10			
ELEVENTH MOON: December 11-January 9			
TWELFTH MOON : January 10-February 7			
TOTAL		[To be given in red ink.]	
i.e., Hk.Ths. @			

. CUSTOMS,

. 1904.

Commissioner.

ENCLOSURE No. 3.

No. 2.

[Port.]

Period.

NATIVE CUSTOMS EXPENDITURE.

RECEIVED:

Collection-Tenth	Hk.Tls.	Hk.Tls.
S.I.N.G.	"	
S.S.G.	"	

EXPENDED:

Weiyuan [1]	Hk.Tls.	Hk.Tls.
Shupan [6]	"	
Writers [3]	"	
Weighers [10]	"	
Watchers [20]	"	
Boatmen [50]	"	
Miscellaneous [100]	"	
Office Expenditure (Rent, Stationery, Maintenance, etc.)	"	
Special.	"	
BALANCE (i.e., difference between Received and Expended as stated above) . . . Hk.Tls.	"	

CUSTOMS,

1904.

Commissioner.

CIRCULAR No. 1164 (SECOND SERIES).

Postal Service: extension, expenditure, etc., grant in aid
of, sanctioned.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 16th June 1904.

SIR,

Enclosed are copies of report to and reply from the Wai-wu Pu on Postal matters—extension, expenditure, etc.,—from which you will see that a grant in aid amounting to *Tls.* 720,000 annually has been sanctioned.* The Tientsin, Hankow, Shanghai, Foochow, Swatow, and Canton Customs are each to provide *Tls.* 10,000 monthly, and the Superintendents have been instructed to act accordingly. Later on you will be informed in detail how this money is to be requisitioned for and applied.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* "It may not be generally known that not only had the postal experiment started in 1861 to be carried on for over 30 years against numerous difficulties and without the avowed support of the Government, but even after its formal recognition in 1896 without any special pecuniary help from it. The Customs Service, under the able leadership of Sir Robert Hart, had alone from the beginning to support this stupendous enterprise, lending to it the assistance of its staff and such resources as it could spare; the independent and quiet creation of an Administration so new and so useful . . . will not be the least of the services rendered by the Customs and its Chief to China and her people" (T. Piry, in "Report on the Working of the Post Office for the Year 1904"). The grant in aid mentioned in the above Circular was never paid in full, and the Post Office had to continue to draw on the Customs Service for its support until May 1911, when the growth of the Postal Service and its receipts were such as to warrant separation from the parent Service.

ENCLOSURE No. 1.

總稅務司申呈 外務部

爲申呈事竊維郵政一事溯查咸豐末年同治初年間增添口岸分派稅務司歸總稅務司管理彼時各關文報往來因未設有郵遞處所不得不自行設法互寄於是粗定規模試行漸有端緒至光緒初年不但各本關文函來往且代華洋官商轉寄信函厥後推行日久章程愈密至光緒二十二年間辦法可謂大備隨具文呈由

總理各國事務衙門代奏奉

旨通商口岸開辦郵政官局嗣於二十四年間又奉推廣郵政內地設局之

旨自欽遵後無日不加籌思無時不加審察得步進步均已按預定之程度蟬聯設局不相隔閡歷辦至今除甘肅一省未經設局外已有總分支等局幾及千處之多局中所用洋員約一百員各項華人約三千人光緒二十九年分局中收發信函之數約四千三百萬件又代民局寄送不收資費之包件約七百三十餘萬件各項包裹約四十九萬件共收資費約三十五萬兩共支經費約六十七萬兩現據郵政總辦擬具明年推廣之法呈核照其所擬則明年約需經費一百零九萬兩以入款三十五萬兩計之不敷約七十四萬兩之譜如此入不敷出亦無不合緣創設大事其初時無不多耗經費俟辦理日久自足相抵而有餘卽如泰西郵務最盛之國自現在觀之每年實爲大宗進款而追溯其初辦之時

不敷之經費亦屬甚鉅且以新關各稅務司兼管郵政較之泰西專辦人員難處更多卽如泰西欲辦某事先備專款中國郵政則無有也又泰西郵政歸國家獨辦不准他人侵擾中國則不然不但各處均有民局且官局尙須代民局來往寄包不納貨費以致官局應寄之件均被民局攘奪官局應得之貨均被民局侵取又各國境內不准他國人設局中國亦不然已有數國在境內設局中國甫經推廣而各該局亦隨之多設不但此等洋局侵佔中國利權且有不明大義之民局會合他國之局以掣官局之肘因此之故不得不設法令洋局閉歇令民局不與會合是以將官局之寄費大減而洋局隨自止步一面將民局交寄之信包應納之費全行豁免而民局自無聯合洋局之隙惟如此辦理雖洋局漸免抵制民局亦少牽掣然一經減免則實收之數較之應收之數虧少甚鉅此外又有一端卽係郵政雖經迭次奉

旨推廣至今不但民間卽官場亦多視為外人之舉非中國之事以致漠不相關毫不襄助以上各種情節實足以阻塞郵務而竟能辦至一千餘局之多進款亦至三十餘萬兩之鉅其進步亦不爲不捷矣近來北洋大憲託局代寄官報而商報與南洋官報亦踵而行之足見亦有中國大憲知此郵政局與之有益自此之後歷辦有年必可如前所云爲中國之大宗進款至官局如此減輕寄費每信重五錢只取資費一分各洋局定不能與我抗衡減至如此之輕今若擬將一分之費酌加一倍每年約可增二十萬兩之進款惟若果照增又恐洋局復出抵制職是之故加資一層暫時不便議及其民局概免資費一節查民局分有兩項一係在各口岸用

輪船寄信之民局一係在內地不用輪船之民局其內地民局向不聯絡官局官局亦不與之代寄各件至去歲蘆漢鐵路通行時新定一章可由官局代內地民局寄遞任聽民局之便若請代寄須按其包裹輕重核計每五錢交一分之費而各該民局亦無不樂從其口岸信局自二十二年奉

旨後即經聯絡官局與之代寄至二十七年間令其每重五錢按四分納費該民局等羣不允從而大憲亦不以爲然至加費一議隨作罷論現擬按照內地民局之新章在口岸試辦若得施行大約一年可多收七八萬兩之進款而內地口岸各民局亦得盡一之辦法與設立官局之本意不無裨益惟核之應需經費仍少六七十萬兩此六七十萬兩不得不設法籌備向聞各省驛站每年有三百萬兩之專款備支只緣各省情形未克深悉是以能否由該款內提撥不能臆度因思郵政現尙未有專署仍屬海關兼辦不若卽由關稅項下逕提所需之數若可照行則每月津海江漢江海閩海潮海粵海等六關各撥銀一萬兩計共六萬兩作爲協濟郵政之費俟各郵局入可敷出時再行停撥大約八九年內必可有望至彼時前論之各項難處消歸烏有而國家進款年見加增民間利便亦與之俱進矣至入萬國郵會一節中國郵政旣非專設之署且內中頭緒仍覺稍有未清尙非入會之時從緩辦理亦無妨礙所有郵政需款請撥關稅協濟各緣由除將該總辦所擬推廣節略錄呈外理合備文申請

貴部鑒核施行可也須至申呈者附節略一件 光緒參拾年正月貳拾玖日

ENCLOSURE No. 2.

外務部劄行總稅務司

爲劄行事郵政推廣由戶部撥款協濟一節前於本年二月間迭據總稅務司文函內稱等因當經本部將總稅務司申呈及郵政總辦所擬節略各一件咨行戶部核覆去後茲准覆稱中國自創辦郵政以來商民

寄遞函件均稱妥便惟所請常年經費一節現在部庫支絀異常無從籌措惟有仍就總稅務司所擬由津

海等六關稅收項下每月各撥銀壹萬兩應令各該關監督酌量籌解仍不得有誤例解例支各款除飛劄

津海江漢江海閩海潮海粵海各關監督遵照外咨請查照等因前來相應劄行總稅務司查照並轉飭郵

政總辦遵悉可也須至劄者光緒叁拾年肆月貳拾捌日

CIRCULAR No. 1169 (SECOND SERIES).

Postal allowance: to be applied for monthly and remitted
to A/c. D: instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 18th July 1904.

SIR,

1.—In continuation of Circular No. 1164, concerning Postal allowance, I now write to say that at the end of each month application is to be made to the Superintendents by the Commissioners at Tientsin, Hankow, Shanghai, Foochow, Swatow, and Canton for the local grant, *Hk.Tls.* 10,000. The money when received is to be remitted in full to my A/c. D, Shanghai or Hongkong.

2.—For the present and until further orders the Customs Postal Department is to be supported just as before by grants from A/c. D and by applying local moneys received from the public for stamps, postage, permits, etc.: later on this expenditure will be refunded from the new allowance, but for a while and until there is money in hand and the grant working properly it is not desirable to upset established practice or introduce any change.

3.—The first application will be for the July quota and ought to go in on the 31st. Copy of reply is on the first occasion to be sent here, and subsequently and until further orders the monthly remittance to Inspector General's A/c. D is to be separately and specially reported.

I am, etc.,

(signed) F. A. AGLEN,

Chief Secretary

(By order of the Inspector General).



CIRCULAR No. 1177 (SECOND SERIES).

Inspectorate General: correspondence, etc., to be addressed to Peking.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 7th September 1904.

SIR,

In continuation of Circulars Nos. 957,* 958, and 959, Second Series, I now write to say that all the work of the Inspectorate General will be carried on here, as formerly, from the end of this month. Accordingly, on and after receipt of this Circular all despatches, returns, etc., are to be sent direct to Peking.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 1201 (SECOND SERIES).

Steam-launches and passenger-boats: rules for measuring passenger space.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 15th November 1904.

SIR,

In April last the Chinkiang Commissioner, Mr. Rocher,† suggested the adoption of a general rule for measuring the passenger space on steam-launches and passenger-boats, in order to check overcrowding and so guard against serious accidents. The

* *Antea*, vol. ii, p. 233.

† L. Rocher was born on the 6th October 1849 at Vallerangue, Gard, France. Served on Hupeh Franco-Chinese Force as interpreter from the 11th March 1866 to 17th September 1868 and joined the Customs Service on the 12th October 1869 as 4th Class Clerk. After less than eight years' service he was promoted to Deputy Commissioner and appointed Assistant Chinese Secretary at the Inspectorate in Peking. He was made Commissioner on the 1st June 1889. During his career of 38 years Rocher served at Ningpo (twice), Peking (twice), Tientsin, Foochow, Canton (twice), Hankow, Amoy, Tamsui, Chinkiang (twice), Shanghai, and Nanking. He resigned while in charge of the last-named port on the 31st October 1907. From March 1880 to June 1881 he was detached for special duty to serve with Marquis Tseng as Secretary of the Legation in Paris. Rocher was recognised as a Commissioner of outstanding ability, initiative, and resourcefulness. He held Chinese Military Rank of the 4th Class, Civil Rank of the 4th, 3rd, and 2nd Classes, and the Order of the Double Dragon, 3rd Division, 1st Class, and 2nd Division, 3rd Class.

application of the British Board of Trade rule pure and simple having been found in some respects unsuitable, a modified form, adopted provisionally in the Chinkiang district, was submitted for my approval. The calculation required, however, seemed to me to involve too much work, and I accordingly directed the Chinkiang Commissioner to devise something simpler, and, that done, to put it before the Nanyang Ta-ch'én for approval and report to the Wai-wu Pu.

I now enclose copy of Chinkiang despatch No. 3018, in which a simple method of calculation is explained, together with five rules in English and Chinese showing how this method is to be applied, and I also enclose copy of a Wai-wu Pu despatch, from which you will see that these rules have been accepted by the Board and are to be generally adopted.

In giving effect to these instructions you are to remember that they are primarily for vessels under the Chinese flag, but it will be well to apply them to others, when Certificates are asked for, in order to further their general adoption.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE No. 1.

The Chinkiang Commissioner to the Inspector General.

No. 3018.

I.G.

CUSTOM HOUSE,
CHINKIANG, 24th June 1904.

SIR,

1.—I have the honour to acknowledge the receipt of your despatch No. 244:

Instructing me to devise a simpler method for measuring launches and their tows for passenger space than the one submitted in my despatch No. 2990, and, this done, to obtain the Viceroy's approval to the same, and request him to report it to the Wai-wu Pu for general adoption.

2.—In compliance with your instructions, Mr. Tidesurveyor Byworth has carefully gone into this question and evolved a method for calculating passenger areas on launches, etc., which is at once simple and fairly accurate. The method is as follows: multiply the lengths of the deck and of each cabin by their midship and middle breadths respectively; then divide the former product by 9 and the latter product (or products) by 6. The sum of the quotients thus obtained will be the total number of deck and cabin passengers allowed. This method gives practically the same results as the one submitted in my despatch quoted above, as you will see on comparing the present calculations with those sent previously, which may be considered as accurately correct. In the new method no mention is made of deck encumbrances, because the factors used amply allow for such, as shown in the examples given in the Enclosure.*

3.—I have embodied the above method in five simple rules in English and Chinese, copy of which I beg to submit for your approval. As instructed, I have sent four copies of the rules to Kuo Taotai, and asked him to forward three copies to the Nanyang Ta-ch'êñ, with the request that His Excellency, if he approves of the rules, will kindly forward two copies of the same to the Wai-wu Pu for general adoption. On receipt of the Taotai's reply I shall again address you.

4.—Meanwhile, I would beg to explain that when devising a method for calculating passenger areas on launches, etc., we had to bear in mind the fact that, though Chinese owned, most of the launches in this district fly Foreign flags; hence it was deemed expedient to adopt, as far as practicable, the British Board of Trade rule, and thereby forestall possible objections to our rule on the part of Foreign owners.

I am glad, however, that the question has been referred back to this office, as, once in possession of your views on the subject, we have been able to evolve a much simpler method than the one previously submitted, and one which, though differing from the Board of Trade rule, is yet simple, fairly accurate, and meets all the requirements aimed at: safety of the travelling public and facility in fixing the number of passengers to be carried by launches and their tows.

I have, etc.,

(signed) Ls. ROCHER,

Commissioner.

* Not printed.

SUB-ENCLOSURE No. 1.

PROVISIONAL RULES FOR DETERMINING THE NUMBER OF PASSENGERS THAT MAY SAFELY BE CARRIED BY STEAM-LAUNCHES AND PASSENGER-BOATS IN TOW OF LAUNCHES.

STEAM-LAUNCHES.

1. *Deck Passengers*.—Multiply the length of the deck by the midship breadth, and divide the product by 9. The quotient thus obtained will be the number of deck passengers allowed.

NOTE.—By the term "deck" is meant all the area above the cabins, whether the deck itself or the roof of the cabins, on which the passengers may be accommodated.

2. *Cabin Passengers*.—Multiply the length of the cabin by the middle breadth and divide the product by 6. The quotient thus obtained will be the number of cabin passengers allowed.

3. *Upper Structures*.—In the event of a launch being provided with an upper deck at such an elevation from the water-line that, if passengers were carried thereon, the stability of the vessel would be affected, such deck is not to be included in the space available for passengers.

NOTE.—To increase the carrying capacity of certain small launches (1 to 8 tons) the cabins are constructed to fill the hull entirely, and no gangway space is left on deck. The guards on either side are therefore built sufficiently large to serve as gangways, and thus render the launch unstable. On such vessels no deck passengers may be carried.

PASSENGER-BOATS.

4. *Passenger Area*.—Multiply the length of the cabin, or space usually occupied by passengers, by the middle breadth, and divide the product by 6. The quotient thus obtained will be the number of passengers allowed.

5. *Upper Structures.*—Passengers are not allowed on the upper covering of passenger-boats, as the stability of the boats is thereby affected.

(signed) Ls. ROCHER,

Commissioner of Customs.

CUSTOM HOUSE,

CHINKIANG, 24th June 1904.

SUB-ENCLOSURE No. 2.

酌定小輪暨拖船載客額數免險試辦章程

輪船

一量明該船之艙面計長若干尺所謂艙面者凡艙項面坐客之處皆是其居中之寬處計若干尺寬長相乘得若干尺以九除之得若干尺所得之數即爲艙面容客之數譬如艙面長六十八尺四寸寬十四尺三寸以一四三乘六八四得九百七十八尺有奇再以九除之可得一百九尺則艙面可容一百九人以此類推

二量明該船艙計長若干尺其居中之寬處計若干尺寬長相乘得若干尺以六除之得若干尺所得之數即爲艙中容客之數

三凡輪船有上層樓面者若距水面相懸在此坐客船易傾側上層樓面不准載客

按船艙本較船身稍小船外兩旁留有餘地便人行

走現在凡自一噸至八噸之小輪往往將船艙展開寬與船身相等另於船身兩旁架設跳板以爲行走之路此等小輪最爲危險該船艙面不准載客

拖船

四該船艙或搭客居坐之處量明計長若干尺其居中之寬處計若干尺寬長相乘得若干尺以六除之

得若干尺所得之數即爲該船容客之數

五凡拖船之有烟篷者在此坐客船易傾側最爲危險烟篷之上不准載客

光緒三十年五月十一日二品銜雙龍二等第三寶星鎮江關稅務司雷樂石謹呈

ENCLOSURE No. 2.

外務部劄行總稅務司

爲劄行事光緒三十年九月二十一日准署兩江總督咨稱據鎮江關道稟稱准稅務司雷樂石函開本口及通商各口往來之輪船暨所拖船隻貪載多客異常危險往往有不測之事亟應妥籌善法示以限制經本口理船廳悉心斟酌得一善策其法先就船之艙面量明計長若干尺其居中之寬處計若干尺再就船艙量明計長若干尺其居中之寬處計若干尺即以此寬長之數爲準細加核算譬如艙面寬長各若干尺寬長相乘得若干尺以九除之得若干尺所得之數即爲艙面容客之數其船艙寬長各若干尺寬長相乘得若干尺以六除之得若干尺所得之數即爲艙中容客之數本口照此辦法凡小輪暨拖船載客立有限制行之半載有餘尙稱妥便因思各口小輪日盛倘能照此辦理官商之乘輪來往者均有裨益茲擬就試辦章程五條除申請總稅務司核示外合繕備章程送請察核稟請轉咨外務部鑒核施行復經該關道以船之長處寬處不皆能容客所謂量明艙面船艙長處及居中之寬處是否專就可以坐客之處丈量計算函詢該稅務司據復稱船之艙面不比艙中平穩必先將艙面不能坐客之處一律扣除然後就其寬長尺寸相乘以九除之若艙中本係平正之處均可坐客就艙之寬長相乘以六除之可得實數等語據此咨請查核通飭照辦並將章程咨送前來查該章程係爲限制小輪暨拖船載客人數以免危險起見所擬辦法尙屬簡明妥協通商各口應即一律照行除咨各省督撫轉飭各關監督外相應將原章程劄行總稅務司查照轉飭各關稅務司遵照辦理可也須至劄者光緒叁拾年玖月貳拾

酌定小輪暨拖船載客額數免險試辦章程

輪船

一量明該船之艙面計長若干尺所謂艙面者凡艙頂平面坐客之處皆是其居中之寬處計若干尺寬長相乘得若干尺以九除之得若干尺

所得之數即爲艙面容客之數譬如艙面長六十八尺四寸寬十四尺三寸以一四三乘六八四得九百七十八尺有奇再以九除之可得一百九尺則艙面可容一百九人以此類推

二量明該船艙計長若干尺其居中之寬處計若干尺寬長相乘得若干尺以六除之得若干尺所得之數即爲艙中容客之數

三凡輪船有上層樓面者若距水面相懸在此坐客船易傾側上層樓面不准載客

按船艙本較船身稍小艙外兩旁留有餘地使人行走現在凡自一噸至

八噸之小輪往往將船頭展開寬與船身相等另於船身兩旁架設跳板以爲行走之路此等小輪最爲危險該船艙面不准載客

拖船

四該船艙或搭客居坐之處量明計長若干尺其居中之寬處計若干尺寬長相乘得若干尺以六除之得若干尺所得之數即爲該船容客之數

五凡拖船之有烟篷者在此坐客船易傾側最爲危險烟篷之上不准載客

光緒三十年五月十一日二品銜雙龍二等第三寶星鎮江關稅務司雷樂石謹呈

CIRCULAR No. 1213 (SECOND SERIES).

Semi-official correspondence to be addressed to D.I.G.; training of
subordinates: Commissioners attention called to.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 23rd January 1905.

SIR,

1.—Now that the staff have returned and the work of the Inspectorate has been brought back to Peking, I write to say that the semi-official letters to be written by officers in charge (*vide* Letter of Appointment, § 6) are to be addressed to the Deputy Inspector General and prepared as directed in D.I.G. Circular Memorandum No. 12, of 29th November 1900, and that they are to supplement, but not take the place of, despatches: what you wish to have done, or attended to, or answered, must be sent forward in a despatch. When special circumstances seem to require it, or you desire to do so, I shall always be glad to hear from you direct.

2.—Further, I take the opportunity to add that the expression “general efficiency” in § 7 of the Commissioner’s Letter of Appointment comprises, among many other things, the training of subordinates. The Service has expanded to such an extent that the staff at each port is mainly made up of men who have recently joined, but who, before joining, were found to be sufficiently qualified for employment by intelligence and education: men of such mental calibre and qualifications ought to learn the General Office work in a few weeks provided they get some guidance and supervision, and I look to Commissioners to see that such is given. It is useless to complain that men are recruits and inefficient: drill them and make them efficient, or officially report them as useless and they will be discharged.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1215 (SECOND SERIES).

Inland waters navigation: Duty treatment of cargoes between inland places and Treaty ports; rules notified.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, *4th February 1905.*

SIR,

In continuation of Circulars Nos. 739, 824, 846, 854, 856, 872, 875, 896, 901, 906, 912, 924, 927, 944, 1095, 1108, 1111, 1112, 1117, 1150, and 1202, concerning inland waters steam navigation, and more particularly with reference to voyages coastwise, I have to instruct you to be guided, till further orders, by the following rules:—

- 1°. Direct trade between non-Treaty ports is not allowed.
- 2°. Trade between Treaty ports and non-Treaty ports is allowed.
- 3°. Cargo shipped at a non-Treaty port pays there whatever Duties similar cargo would pay if shipped by junk.
- 4°. Cargo entering a Treaty port from a non-Treaty port pays there whatever Duty similar cargo would pay if arrived by junk.
- 5°. Cargo arrived from a non-Treaty port at a Treaty port and which has thus (3° and 4°) paid two junk Duties, if thence forwarded to another Treaty port—whether without being removed from the original vessel, or after being removed and reshipment or transhipment by another Foreign vessel,—pays a full Tariff Export Duty and on arrival pays a Coast Trade Duty. If sent inland from first, second, or other Treaty port by the same or by another certificated inland-waters steamer, it is liable for another Duty, viz., the Duty junk-carried similar cargo would pay under similar circumstances.
- 6°. Cargo shipped at a Treaty port by a certificated steamer for a non-Treaty port, whether original or Duty paid, pays on shipment, and afterwards, whatever Duties similar cargo would pay if shipped by junk.

7°. When applying the instructions of Rules 3°, 4°, and 6°, it is to be noted that a distinction is to be made between Transit and non-Transit merchandise: the possession of Transit papers *outwards* frees cargo from the junk Duties referred to in Rule 3°, but requires Transit Dues to be paid instead of the junk Duties prescribed by Rule 4°, while the possession of Transit papers *inwards* frees cargo from the payment of the junk Duties specified in Rule 6°.

These rules are put together in this Circular for the guidance of the Imperial Maritime Custom Houses along the seacoast as well as those on the Yangtze or West River: they are to be acted on by the Customs, but need not be issued or notified to the public.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1218 (SECOND SERIES).

Special Permit fees: scale of, payable by I.W.S.N. steamers.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 24th February 1905.

SIR,

1.—In continuation of Circulars Nos. 197, 885, and 1182, and having special reference to the scale of fees to be paid by steamers registered for the navigation of the inland waters for working at night or on Sundays and holidays, it has become necessary to reconsider the general question and modify former instructions.

2.—Custom Houses at all points are charged with a special responsibility, viz., to collect Dues and Duties on vessels and merchandise according to a prescribed tariff; but, in their own and

the interests of the public, they are also expected to do this in such a way as to give the utmost freedom to circulation and trade consistent with the most feasible prevention of smuggling: accordingly, it is accepted as a general rule that work shall be discontinued between the hours of 6 p.m. and 6 a.m., and on Sundays and holidays, and the number of the staff of each Custom House, as well as the roster for duty, is arranged to accord with this ruling principle. Seeing, however, that occasionally special reasons require vessels to work during forbidden hours, the Customs have provided for such contingency by granting special permission to work if the necessity for working is demonstrated by the payment of a special fee for a special permit, and such fees ought to be high rather than low in order to make out-of-hours work the exception rather than the rule.

3.—The principles and considerations above stated have, in a general way, sufficed for use where sea-going vessels have been concerned, and before the days of registered steamers for inland waters steam navigation. This last concession now necessitates some reconsideration and rearrangement, such registered steamers being of two kinds, viz., large sea-going vessels visiting seaports on the coast (made inland places by the Chefoo Convention), and small launches for the most part trading to what are really inland waters places on rivers and canals in the interior, although some creep along the coast to seaports. These registered steamers may be said to neither import nor export: they distribute some Duty-paid Imports and they circulate some Native produce, but their chief business is the transport of Chinese passengers and at exceedingly cheap rates: their working of cargo cannot harm Revenue much, whereas delays for any unnecessary formalities that Customs supervision can dispense with interfere both with their earnings and the convenience of the travelling public.

4.—Accordingly, while the old scale of fees (Circulars Nos. 197 and 885) is to be preserved for ordinary sea-going vessels working out of hours at Treaty ports, those steamers which are registered for inland waters navigation are henceforth to be granted special permits in accordance with the following rules and scale of fees:—

1°. *Bonâ fide* sea-going steamers registered as inland steamers from or to coast seaports, if working out of hours at Treaty ports, are to be dealt with in the same way and pay the same fees as other non-registered sea-going vessels similarly working at Treaty ports.

2°. *Steam-launches* registered for inland waters navigation are to pay for working out of hours at Treaty ports according to the following scale:

(a.) If plying solely on rivers and canals in the interior—

1. Special Permit fee for working passengers on all days between 6 p.m. and midnight . . . *Tls.* 1
2. Special Permit fee for working cargo—
 - (i.) On ordinary days from 6 p.m. to midnight . . . *Tls.* 5
 - (ii.) On Sundays and holidays from 6 p.m. to midnight *Tls.* 10

(b.) If plying to coast seaports, double these amounts.

N.B.—Steam-launch cargo includes that which is carried on boats in tow.

3°. While the above are to be the general rules for all Treaty ports, it is permitted to ports which are specially circumstanced to report circumstances and request either exemption or special treatment for special classes of vessels doing special business or making many daily trips within circumscribed limits in or close to port waters.

4°. The scale of fees issued in Circular No. 1182 is now rescinded.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1235 (SECOND SERIES).

**West River Regulations and Kongmoon Customs
Regulations: text of.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 10th April 1905.

SIR,

Appended will be found the West River Regulations as drawn up by the Canton, Samshui, and Kongmoon Customs and accepted by the Canton Consuls, together with the Kongmoon Customs Regulations. These Regulations will be duly published at Canton, and they are now issued with this Circular for your information and for Customs record: they are still in the experimental stage and will be considered provisional for a year or two to come, when they will be revised.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

WEST RIVER REGULATIONS, 1904.

ARTICLE I.

FORMER REGULATIONS RESCINDED.

The Regulations of Trade on the West River hitherto in force are hereby abrogated.

ARTICLE II.

PORTS, STAGES, OR PORTS OF CALL, AND PASSENGER STATIONS.

The merchant vessels of the Treaty Powers are authorised to trade on the West River at the following four Treaty Ports:—

Canton (directly connected with the West River),
Kongmoon, Samshui, and Wuchow.

Steamers are authorised to land and ship goods in accordance with Regulations hereinafter set forth at the following six Stages or Ports of Call:—

Kumchuk, Paktauau, Shiuhing, Lotinghau, Takhing,
and Dosing;

and to land and ship passengers and their luggage at any of the following 10 regular Passenger Stations:

Yungki (in Tailung Channel), Mahning (in Junction Channel), Kaukong, Kulow, Wingon, Howlik, Lukpu, Yuetsing, Lukto, and Fungchuen (in West River).

Passengers luggage must not contain articles subject to Duty, and the presence of dutiable articles will render the whole liable to confiscation.

ARTICLE III.

ARMS CERTIFICATE.

Vessels proposing to trade on the West River must provide themselves with an Arms Certificate. This Certificate, which is to be made out on a form supplied by the Customs and signed by the captain, must state the number of muskets, guns, swords, etc., and the quantity of ammunition carried for self defence, and be produced for inspection and verification when required.

ARTICLE IV.

CLASSES OF VESSELS.

Merchant vessels trading on the West River are to be divided into the following classes:—

A. *Steamers.*

1. *Inland-waters steamers* trading to permitted inland places.
 2. *Local river steamers* running from Canton, Kongmoon, or Samshui to Ports up River without leaving Liang Kwang waters.
 3. *Foreign-going steamers* from and to Hongkong, Macao, etc., trading for the voyage up and down River.
- B. *Small Craft (lorchas, papicos, junks, etc.).*

ARTICLE V.

A. STEAMERS.

1. *Inland-waters steamers* are to comply with the Inland Waters Steam Navigation Regulations.

2. *Local river steamers*, which do not leave Liang Kwang waters, but which, running from Canton, Kongmoon, or Samshui, are to trade only at Treaty Ports and Ports of Call, and take passengers to and from the authorised Passenger Stations, are to deposit their Registers with their Consul, or, if consularly unrepresented, with the Customs at Canton, Kongmoon, or Samshui, where the Customs, on receipt of a Consular Application or on deposit of her papers, will issue a Certificate to the steamer, to be called the "River Pass," on which shall be entered the steamer's name, flag, and registered tonnage, the said River Pass to be valid for the year during which issued, on expiry of which it must be either surrendered or renewed at the Port of issue.

3. *Foreign-going steamers* from and to Hongkong, Macao, etc., proceeding to the West River must enter either by (a) Motomoon ("Broadway"), (b) Wangmoon, or (c) *via* Canton.

(a.) If entering by Motomoon they must report at the Malowchow Station (Lappa Customs) and produce for inspection and verification a General Import Manifest of all cargo on board, showing destination. The Customs officials will inspect the vessel on arrival, note the quantity of arms, etc., on board, and issue the Kongmoon Pass, upon receipt of which the vessel will proceed, direct and without anchoring, landing or shipping cargo or passengers, to Kongmoon, and surrender the Pass. If proceeding further up the West River, steamers will deposit their Registers with their Consul, or, if consularly unrepresented, with the Customs. Upon receipt of the Consular Report, or on deposit of her papers, the Customs will issue a Certificate to the steamer, to be called the "Special River Pass," on which shall be entered the steamer's name, flag, and registered tonnage, and without which she may not proceed to any Treaty Port (the original Port of entry excepted), Port of Call, or Passenger Station on the River. On return to Kongmoon, and when all Dues and Duties are either paid or accounted for, the Customs, on surrender of the Special River Pass, will issue a Clearance, which will entitle the

vessel to the return of her Register and Kongmoon Pass. The vessel is then free to depart *vid* the Motomoon ("Broadway") or *vid* the Wangmoon, as provided for below, (b). Proceeding *vid* the Motomoon ("Broadway"), the Kongmoon Pass will be surrendered at the Malowchow Station (Lappa Customs), where the General Export Manifest of all cargo on board will be produced for inspection and verification.

(b.) If entering by Wangmoon, steamers must report at the Wangmoon Station and comply with the requirements set forth above, (a). According to the destination declared the Kongmoon Pass will

Samshui

then be issued, upon receipt of which the vessel will proceed by the authorised route, direct and without anchoring, landing or shipping cargo or passengers, to the Port indicated on the Pass, where the latter will be surrendered. If proceeding elsewhere on the West River, steamers will deposit their Registers with their Consul, or, if consularly unrepresented, with the Customs. Upon receipt of the Consular Report, or on deposit of her papers, the Customs will issue a Certificate to the steamer, to be called the "Special River Pass," on which shall be entered the steamer's name, flag, and registered tonnage, and without which she may not proceed to any Treaty Port (the original Port of entry excepted), Port of Call, or Passenger Station on the River. On return to the original Port of entry, and when all Dues and Duties are either paid or accounted for, the Customs, on surrender of the Special River Pass, will issue a Clearance, which will entitle the vessel to the return of her Register and Kongmoon Pass.

Samshui

The vessel is then free to depart *vid* the Wangmoon or *vid* the Motomoon ("Broadway"), as provided for above, (a). Proceeding *vid* the Wangmoon, the Kongmoon Pass will be surrendered at the

Samshui

Wangmoon Station, where the General Export Manifest of all cargo on board will be produced for inspection and verification.

(c.) If entering *via* Canton, vessels will proceed by the authorised Bogue route, direct and without anchoring, landing or shipping cargo or passengers, and deposit their Register with Consul or Customs at Canton in order to obtain the Special River Pass, without which they may not proceed to any Treaty Port, Port of Call, or Passenger Station on the West River, and the surrender of which, on return, all Dues and Duties having either been paid or accounted for, will entitle them to Customs Clearance and return of Register.

4. *Shipment and discharge of cargo* by local river steamers and Foreign-going steamers at any other points on the River than the Treaty Ports and Ports of Call enumerated in Article II is prohibited, and any violation of this prohibition will be dealt with in accordance with the Treaty provisions applicable to clandestine trade along the coast.

5. *Local river steamers and Foreign-going steamers* trading at the West River Treaty Ports—Canton, Kongmoon, Samshui, and Wuchow—must report and clear and load and discharge cargo in the same manner as at other Treaty Ports along the coast, and in accordance with the Customs Regulations of the River Ports concerned.

6. *Duty treatment* of merchandise carried by local river steamers and Foreign-going steamers:—

A. *Foreign Trade.*

Import Duty shall be payable as follows: on cargo from abroad for (a) a Treaty Port, at destination Treaty Port; (b) a Port of Call, at Port of entry from abroad (Kongmoon, Samshui, or Canton).

Export Duty shall be payable as follows: on cargo for abroad from (a) a Treaty Port, at Port of shipment; (b) a Port of Call, at Port of clearance for abroad (Kongmoon, Samshui, or Canton).

B. *Domestic Trade.*

Export (full) and *Coast Trade (half) Duties* shall be payable as follows: on cargo from (a) Treaty Port to Treaty Port, full at Port of shipment and half at Port of discharge; (b) Treaty Port to Port of Call, if another Treaty Port is to be passed *en route*, full and half at Port of shipment, otherwise full only at said Port of

shipment; (c) Port of Call to Treaty Port, if another Treaty Port has been passed *en route*, full and half at destination Treaty Port, otherwise full only at said Port; (d) Port of Call to Port of Call, if a Treaty Port is passed *en route*, full at said Port in passing.

7. *Tonnage Dues* are payable once every four months at the Treaty Port first touched at after expiry of Certificate.

8. *Dues and Duties* are, in general, payable as at other Treaty Ports, and Re-exports and goods under Transit Certificates entitled to usual Customs treatment. Native goods, if shipped to a Treaty Port and subsequently re-exported to a Foreign Port within 13 months, with no unauthorised change of package and marks, will be entitled to the refund of any Customs Duty paid in excess of one full Export Tariff Duty.

9. *Routes*.—The following are the authorised routes to the West River:—

Foreign-going steamers proceeding from the sea direct must enter either by (a) the *Motomoon* ("Broadway") route; or by (b) the *Wangmoon* route, taking the Kerr Channel* and Junction Channel and passing into the West River at Fist Cliffs. Such steamers may also proceed (c) *via Canton*, in which case they will be required, together with local river steamers, to take the following route on leaving Canton, viz., Hill Passage, Saiwan Channel, Tailung Channel, and Junction Channel (British Admiralty Chart No. 2562), and enter the West River at Fist Cliffs. Returning abroad, or to Canton, the same routes are to be adhered to.

10. *Miscellaneous*.—The Customs officials will be at liberty to seal the hatches of vessels entering or trading on the West River, and seals must not be broken before the vessel reaches the next Port or Port of Call at which she wishes to work cargo. Any trading vessel falling in with a revenue cruiser or Customs boat is to produce her papers for inspection, if examination of them is required; and Customs employés may be put on board vessels to search them or accompany them for the purpose of surveillance.

11. *Penalties*.—Vessels taking other than the prescribed routes into or out from the West River, or found in waters between Canton and Kongmoon or the Bogue Passage and Kongmoon anywhere off the said routes, are liable to a fine not exceeding *Tls.* 500. In the

* Sailam Channel proposed to be substituted for Kerr Channel.

event of any vessel so found, or discovered anywhere on the West River and routes thereto inside Malowchow or Wangmoon Stations, being without proper papers as provided for by the present Regulations, she will be dealt with under the Treaty Articles penalising clandestine trade along the coast.

Foreign-going vessels bound out and failing to surrender the Kongmoon Malowchow
Samshui Wangmoon Pass at _____ are liable to a fine not exceeding *Tls.* 100.

Infringement of River Port Regulations by local river steamers will be punished by the infliction of penalties in force at other Treaty Ports. For a second offence, the River Pass may be cancelled and the steamer refused permission to trade on the West River. Unauthorised opening of sealed hatches or breaking of seals will entail liability to a fine not exceeding *Hk. Tls.* 500.

ARTICLE VI.

B. SMALL CRAFT (LORCHAS, PAPICOS, JUNKS, ETC.) ENTITLED TO TRADE AT TREATY PORTS, BUT NOT AT PORTS OF CALL NOR AT PASSENGER STATIONS ON THE WEST RIVER.

(a.) *Lorchas, etc.*, owned by Foreigners, if provided with Registers and entitled to fly national flags, are required to take out a Special River Pass either through the Consulate or through the Customs direct at Kongmoon, Samshui, or Canton, if proceeding to other River Treaty Ports: they will report, work cargo, pay Duties, and observe all conditions as regards papers, routes, etc., and be subject to the same penalties for the infringement of rules and regulations as Foreign-going steamers on the West River.

(b.) *Papicos, etc.*, owned by Foreigners, but not provided with the Registers or entitled to fly national flags, are to take out Customs Registers at the Port they belong to, and report, work cargo, and pay Duties in the same way as lorchas. They are subject to the same penalties for the infringement of rules and regulations.

(c.) *Chartered Junks*.—Chinese junks chartered by Foreigners must take out special junk papers at the Customs, to be obtained in exchange for Bonds executed at and deposited with the Customs, the condition of the Bond being that cargoes are *bond fide* Foreign property and will be landed and pay Duty at a Treaty Port, and the penalty that if the cargo fails to be so landed and pay Duty no chartered junk will thereafter be cleared for the Foreigner in question.

Such junks to report, work cargo, observe all conditions, fulfil all requirements, and pay Duties in the same way as lorchas, papicos, etc.

The above Regulations are open to revision when and if necessary.
(signed) F. W. MAZE,* E. V. BRENAN,† R. DE LUCA,‡

Acting Commissioner, Acting Commissioner, Acting Commissioner,
KONGMOON. SAMSHUI. CANTON.

30th June 1904.

* Frederick W. Maze, son of James Maze, Killultagh Cottage, Upper Ballinderry, and Mary, daughter of Henry Hart, of Ravarnette House, Lisburn, was born in Belfast. He was educated at Wesley College, Dublin, and privately. He served first in Chefoo and Newchwang for a few years and was appointed afterwards to the Inspectorate in Peking, where he remained for some six years, leaving on the 17th March 1900 as Deputy Commissioner. On the 30th June 1906 he was promoted to be Commissioner, having in the meantime served at Ichang, Foochow, Canton, and Kongmoon, at which last-named port he took a leading part in drafting the West River Regulations. As Commissioner he has served at Tengyueh (June 1906 to December 1908), Canton (March 1911 to April 1915), Tientsin (April 1915 to October 1920), Hankow (October 1921 to October 1925), and Shanghai (October 1925 to 9th January 1929). In 1927 he was offered the posts of Chief Commissioner, Deputy Inspector General, and Southern Inspector General by the Nanking Nationalist Government, but declined to accept. He was appointed Deputy Inspector General by the Chinese Government on the 3rd October 1928 and Inspector General on the 9th January 1929. On the 1st January 1932 His Majesty King George V conferred upon him a knighthood of the Order of the British Empire. He holds in addition the following decorations and distinctions: Civil Rank of the 3rd Class, China, April 1904; Double Dragon, 3rd Division, 1st Class, China, February 1908; Order of the Chia Ho, 3rd Class, China, June 1914; Order of the Chia Ho, 2nd Class (二等嘉禾章), China, June 1919; 3rd Class of the Imperial Order of the Sacred Treasure, Japan, 1920; Pao Kuang Chia Ho, 3rd Class, China, February 1921; Pao Kuang Chia Ho, 2nd Class (二等寶光嘉禾章), China, September 1923; Order of the Wen Hu, 2nd Class (二等文虎章), China, October 1927; Single Rhinoceros Conservancy Medal, 1st Class (一等金色單犀河務獎章), China, December 1924; Appointed Adviser to Marshal Sun Ch'uan-fang, November 1926; Appointed Adviser to the National Board of Reconstruction, August 1928; Commander of the Order of Leopold, Belgium, 1930; Appointed Member of the National Flood Relief Commission, August 1931; Commander of the Order of Christ, Portugal, 1932; Appointed Member of the National Loans Sinking Fund Administrative Commission, 1932; Commander of the 1st Class of the Order of St. Olav, Norway, 1933; Appointed Member of the Monetary Advisory Committee (金融顧問委員會第三組專門委員), March 1935; Knight Commander, 1st Class, of the Order of Dannebrog, Denmark, 1935; Appointed Counsellor to accompany His Excellency Dr. H. H. Kung, Envoy Extraordinary, at Coronation of His Majesty King George VI (the British Government declined to recognise the appointment, but he accompanied Dr. Kung, as Counsellor, to Berlin, Brussels, Paris, and Rome after the Coronation); Order of the Brilliant Jade with Blue Sash (藍色大綬采玉勳章) (3rd Class), China, March 1937; Commander of the Legion of Honour, France, 1937; Cross of the 1st Class, Order of the Red Cross, Germany, 1937.

† E. V. Brenan was born on the 22nd January 1846 at Dinan in France, and, after training at sea, joined the Customs Service on the 1st April 1871 as First Officer of the revenue steamer *Feihoo*. On the 1st June 1875 he was transferred to the Coast section of the Revenue Department and served as Tidesurveyor and Harbour Master at Amoy, Tamsui, Foochow, Newchwang, Chefoo, and Shanghai. For over two years, 1st May 1888 to 31st August 1890, he served in the Marine Department as Acting Coast Inspector, then in the Out-door Revenue Department as Tidesurveyor at Kowloon, after which he became Harbour Master at Shanghai. In August 1892 he was transferred to the In-door Revenue Department and appointed to Canton as Acting Deputy Commissioner for preventive work. He served subsequently at Shanghai as Deputy Commissioner and as Acting Commissioner at Kowloon, Samshui, and Lappa. He resigned as Commissioner on the 31st March 1909. Brenan held Civil Rank of the 4th and 3rd Classes and the Order of the Double Dragon, 3rd Division, 1st Class. He was the father of Sir John Brenan K.C.M.G., sometime H.B.M. Consul General at Shanghai.

**CUSTOMS REGULATIONS FOR THE PORT OF
KONGMOON, 1904.**

1.—All vessels trading at Kongmoon are subject to, and will be treated in accordance with, the West River Regulations, 1904, and, where these do not apply, with ordinary Customs Regulations and existing Treaties. Inland-waters steamers will comply with the Inland Waters Steam Navigation Regulations.

2.—For shipment and discharge of cargo, vessels, including inland-waters steamers, must take up the berths in the harbour assigned by the Harbour Master, and may not move therefrom without his permission. The harbour limits of the Port are:—

South-west Kongmoon town: within a line drawn east and west through the Wēn-wu Temple (文 武 廟).

In the West River, east of Kongmoon Creek: within a line drawn north-east through Li-yü Hill (鯉 魚 山).

In the West River, west of Kongmoon Creek: within a line drawn south-west through the Chih-shan Village Jetty (芝 山 村 馬 頭).

Steamer Anchorage.—In West River, opposite I.M. Customs, adjoining the mouth of the Kongmoon Creek. Cargo-boats, sampans, etc., are forbidden to approach incoming vessels before they are properly moored.

3.—Cargo-boats must be registered at the Custom House, and their numbers conspicuously painted on them in Chinese and in English.

4.—The landing and shipment of cargo or ballast, and passengers and their luggage, may only take place between 6 a.m. and 6 p.m., and cannot go on either at night or on Sundays and holidays without special permission. Cargo landed, shipped, or transhipped without a Permit is liable to confiscation.

5.—The Manifest must contain an account of the marks, numbers, and contents of every package on board. For exhibiting a false Manifest the master is liable to fine. Goods found on board not specified on the Manifest are liable to confiscation.

6.—On entry and upon receipt of Consular Report or River Pass, together with the Manifest of the import cargo, accompanied by Tonnage Dues Certificate, and, if from a Treaty Port, Cargo Certificate, and on consignees applying specifying on their applications

in Chinese and English, the nature of the goods, the marks and numbers, weight, value, etc., Permits will be issued authorising the discharge of consignments—

- (a.) Into registered cargo-boats, which must repair to the Custom House direct for examination, after which Duty Memos. will be issued and, on payment of Duty, the goods will be released; or
- (b.) Under approved guarantee into godowns or hulks, approved of by the Customs, where they will be examined, after which Duty Memos. will be issued and, on payment of Duty, the goods will be released.

7.—Goods for export must be sent to the Customs Jetty for examination, accompanied by the shipper's Application (giving the required particulars as to the nature of the goods, the marks and numbers, weight and value, etc.) for a Shipping Permit. After examination, Duty Memos. will be issued and, on payment of Duty, Shipment Permits will be issued.

8.—The landing and shipment of cargo having been completed, and all Dues and Duties having been paid, the Customs Clearance will be issued, and the vessel will be entitled to the return of her papers and may then proceed. The Customs will be at liberty to seal the hatches and place Customs officers on board to accompany vessels up and down the River.

9.—Cargo for which a Shipment Permit has been issued, but which cannot be received on board, must be reported and await Customs examination before being relanded.

10.—Munitions of war may not be landed until a Munitions Special Permit from the Customs has been obtained. Vessels arriving at this Port and having on board, as cargo, any explosive or the specially prepared constituents of such, shall anchor east of Li-yü Hill (鯉魚山), in the West River, outside of the harbour limits, shall fly a *red* flag, and shall abide by the instructions received from the Customs concerning the discharge of the same.

11.—In the case of Foreign goods from abroad to pay Duty, the importer may produce his *bond fide* invoice; if the invoice does not include freight and insurance, 10 per cent. will be added to the invoice value in the case of goods paying *ad valorem* Duty, but the Customs reserve the right not to accept invoices as a statement.

12.—Chartered junks are only available for carrying Foreign-owned cargo from Treaty Port to Treaty Port, and must take out special papers at the Customs in exchange for properly executed and approved Bonds.

13.—Masters of vessels shall not permit ballast or ashes to be thrown overboard.

14.—No buoy may be laid down without the sanction of the Harbour Master and his approval of the moorings by which it is to be held in position. The Harbour Master will be at liberty to moor such vessels at unoccupied buoys as he may see fit.

15.—Steamers on entering the harbour must go slow.

16.—The blowing of steam-whistles or syrens, except for the purpose of signalling in accordance with the Regulations for Preventing Collisions at Sea, or for the purpose of warning vessels of danger, is forbidden.

17.—Masters of vessels are requested to furnish the Harbour Master's Office with any information they may possess relative to any new danger, such as rocks, shoals, etc., or any changes in the channels of the River that they may have discovered.

18.—The Custom House will be open for the transaction of general business from 10 a.m. to 4 p.m., Sundays and holidays excepted. All Export Manifests and Applications for cargo to be shipped the same day should be in the office not later than 3 p.m. All communications regarding Customs business should be addressed to the Commissioner of Customs.

The above Regulations are open to revision when and if necessary.

(signed) F. W. MAZE,

Acting Commissioner.

CUSTOM HOUSE,

KONGMOON, 25th March 1904.

ENCLOSURE No. 2.

總稅務司申呈 外務部

爲申呈事竊查西江行船章程一事前因該處輪船向有三項一係內港行駛之船一係通商口岸來往之船一係外海來往之船各有各章雖經照辦數年仍有未盡妥善之處曾飭粵海等關稅務司妥擬具復業於光緒二十九年十二月十九日申明在案茲據粵海等關稅務司擬就西江通商章程一通請爲酌核訂辦前來總稅務司查所擬各節尙屬周妥其大意與近年辦法無少差異並與光緒二十四年修改長江章程極屬相符且由駐廣州各國領事等亦頗允可現擬先行試辦一二年查酌情形可否作爲定章再議合將此項章程備文附呈

貴部鑒核再又據江門關稅務司送到該關各國商船進出起下貨物條款該處領事官等均無異議亦可先行試辦理合一併送呈

鈞閣可也須至申呈者附錄二件 光緒參拾壹年參月初壹日

京字第柒拾伍號

西江通商章程

第一條

凡以前所有頒行之西江通商章程現在一律作爲廢紙

第二條

凡有約各國之商船准在後列之西江通商四口往來貿易
卽省城江門三水梧州四處
 各處路經之埠起下貨物卽甘竹白土口肇慶羅定口德慶都城六處亦准在後列之
容奇馬甯九江古勞永安後灝祿步悅城陸都封川十處搭客上落之埠搭客起
 下行李惟行李內不得夾帶應稅之物違者卽將行李充公

第三條

凡船隻欲往西江貿易者均須帶有軍火准照此等照式由海關填明給與該船由該船主於照上簽名爲據凡
 槟砲刀劍等類並火藥重數該船用以自衛者俱於照上一一註明以便隨時呈繳查驗

第四條

甲 凡在西江貿易之商輪現分爲三項

一爲內港輪船前赴准往內港某某處貿易者

二爲由省城或江門或三水常川駛往西江上游各埠貿易之江輪船

三爲由港澳等處洋埠來往西江貿易之輪船

乙 凡划艇釣船及華式船隻等類

第五條

以下十一款專論輪船

一、內港輪船必須遵照內港行輪章程毋得違犯

二、常川貿易之江輪船不能離兩廣水界由省城或江門或三水專往通商各口或路經各埠貿易並於搭客之埠來往載客者應將船牌呈交領事官如無領事官卽呈交粵海關或江門關或三水關稅務司查收稅務司接到船牌或領事官公文立即發江照一紙載明船名國旗噸數該照無論何月發給總以西歷十二月三十號作爲限滿至期仍須赴原發照之關將照繳回註銷或請續發亦可

三、由港澳等處洋埠前往西江之輪船務須先由磨刀門或由橫門或由省城方能轉入西江

甲、若經由磨刀門入西江則必須先到拱北關之馬骝洲分卡稟報並將船上所載各貨及前往何處一一列明進口艙口單內呈由該分卡派員查驗並察看軍火數目然後發給江門准單該輪一經領到此單立卽開行不准停留亦不准再行上下客貨及到江門卽將該准單呈繳如欲再駛往江門以上須將船牌呈交領事官如無領事官卽呈交稅務司查收稅務司接到船牌或領事官公文立即特發西江准照一紙載明船名國旗噸數與該輪收執如無此照則該輪除原到之通商口岸不得前往西江通商口岸

或路經之埠或搭客之埠至該輪駛回江門所有稅鈔俱已完清或有已在埠口完稅之憑單則該輪卽將特發西江准照繳回註銷而該關卽發清關單並將該輪船牌及馬駘洲發給赴江門之准單一併交回該輪可卽開行駛過磨刀門或橫門其辦法如下文乙條若過磨刀門則將原領赴江門准單繳回馬駘洲分卡呈驗註銷並將船上所有各貨一一列明出口艙口單內呈交該分卡查驗

乙若經由橫門入西江則必先到橫門分卡稟報一如上文甲條所載章程辦理視其報往江門或三水卽照發指定之准單該輪一經領有此單卽須遵照指定路程立卽啟行前往不准停留亦不准再行上下客貨及至行抵所指之口時卽將准單呈繳如欲再往西江別處該輪卽將船牌呈交領事官如無領事官卽呈交稅務司查收稅務司接到船牌或領事公文立卽特發西江准照一紙載明船名國旗噸數與該輪收執如無此照則該輪除原到之通商口岸或路經之埠或搭客之埠至該輪駛回原口之時所有稅鈔俱已完清或有已在埠口完稅之憑單則該輪卽將特發西江准照繳回註銷而該關卽發清關單並將該輪船牌及橫門分卡所發指赴江門或三水准單一併交回該輪可卽

開行駛過橫門或過磨刀門其辦法如上文甲條若過橫門將原領赴江門或三水准單繳回橫門分卡呈驗註銷並將船上所有各貨一一列明出口船口單內呈交該分卡查驗

丙若經由省城入西江須立卽開行過虎門而去不准停留亦不准再行上下客貨並將船牌呈交領事官或交粵海關稅務司查收以便領取特發西江准照如無此照則不得前往西江通商口岸或路經之埠或搭客之埠至該輪駛回省城之時所有稅鈔俱已完清或有已在其他口岸完稅之據卽將特發西江准照繳回本關卽發清關單並將該輪船牌交回

四常川貿易之江輪船及由洋埠來之輪船除第二條章程內指明之通商口岸並路經之埠外不得在西江別處起下貨物如違此例卽照條約所載沿海各處私作貿易之例辦理

五常川貿易之江輪船及由洋埠來之輪船往西江通商口岸四處者凡報關清關起貨下貨均照沿海各通

商口岸章程一律辦理並須遵照沿西江各關專章辦理

六常川貿易之江輪船及由洋埠來之輪船所載貨物徵稅辦法

甲 外洋貿易

甲貨物由外洋來通商口岸者須於起貨之通商口岸完納進口正稅

乙貨物由外洋來路經之埠者須於入華境之第一通商口岸卽江門三水或省城完納進口正稅

甲貨物由通商口岸往外洋者須於下貨之口完納出口正稅

乙貨物由路經之埠往外洋者須於該船原領西江淮照之口卽江門三水或省城完納出口正稅

乙本土貿易

甲貨物由通商此口往通商別口者須於下貨之口完一正稅起貨之口完一半稅

乙貨物由通商口岸往路經之埠如中途經過通商口岸者須於下貨之口完一正稅並一半稅如中途

未經過通商口岸者祇於下貨之口完一正稅

丙貨物由路經之埠往通商口岸而中途已經過通商口岸者則於起貨之通商口岸完一正稅及一半

稅如中途並無經過通商口岸者祇於起貨之通商口岸完一正稅

丁貨物由此路經之埠往彼路經之埠而中途經過通商口岸者卽於該通商口岸完納正稅

七凡船鈔每四個月完納一次係於船鈔執照滿期之時卽於行抵之第一通商口岸完納

八所有稅鈔俱照他處通商口岸一律完納復出口之貨並洋貨入內地土貨出內地俱照海關向章辦理若土貨運至通商口岸於十三個月內復出口運往洋埠而該貨包頭記號並未私自更改拆動者所有原納稅數除出口正稅外餘銀給還

九凡由洋埠准入出西江之輪船路程

一由磨刀門入江

一由橫門入江則須經黃蓮江馬甯江取道而入

一亦可經由省城前往西江若由省城則須與常川貿易之江輪船同走下文指定之路如蓮花山沙灣江

大良江馬甯江見英國水師圖第二千五百六十二號取道而入西江至若駛向外洋或回省城之時亦須遵由以上路程行駛

十凡行西江船隻入江及往來貿易之時海關人員均可隨時將該船貨艙封閉被封以後該船如未到欲起

下貨物處所之先不得擅自拆動艙封

凡在西江貿易之船如遇巡船及他項關船若索閱船牌江照等項務須呈驗如有必須查驗之處亦可由

關派役登輪搜檢或沿途押送

十一凡船隻不由指定路程出入西江或於江門省城之間或虎門或江門等處查出有不遵原定路程行駛

者則必須議罰所罰之款不過五百兩若船隻如此違章或於西江路上查出或於馬鯧洲或橫門分關界內查出未經照章領有船牌江照等項卽照條約所載沿海各處私作貿易之例辦理

凡駛回洋埠之輪船如不將原領赴江門或三水之准單至馬鯧洲或橫門分關呈繳註銷者則必須議罰所罰之款不過一百兩

凡常川貿易之江輪船如有違犯西江各關章程者初次則照通商口岸頒行罰例議罰二次則將准照繳

銷不准往西江貿易若經本關封船之後該輪私自開艙或毀爛封條則必須議罰所罰之款不過五百兩

第六條

凡划艇釣船及華式船隻等類准在西江通商口岸貿易惟不准在路經之埠或搭客之埠貿易

甲划艇等類如係洋商之船持有本國之船牌懸掛本國之旗號若欲往西江通商口岸貿易者卽將船牌呈交領事官如無領事官卽呈交或江門三水粵海關稅務司處請領西江准照照章報關起下貨物完納稅項並照章請領各項單照及遵依指定路程行駛如有違犯關章卽照由洋埠常川往來西江之輪船一律

乙凡釣船等如係洋商之船並未持有本國之船牌卽無懸掛國旗之理應於本口稅務司處請領關牌所有報關起下貨物完納稅項等事俱照划艇等船辦法辦理如有違犯關章亦照式罰辦

丙凡由洋商僱用之華式船隻祇准裝載實係洋商自置之貨由通商此口赴通商彼口須於稅務司處請領專牌由該洋商出具切結呈關存案該切結聲明該船所載確係洋商自置之物實係運往通商某口起貨並在彼口完納稅項等情倘該船不按照辦理及該貨非運某口在彼完稅等事該關稅務司嗣後即可不發此項專牌交該商執領此項船隻所有報關起下貨物完納稅鈔等事俱照划艇釣船等辦法辦理以上章程嗣後如有窒礙之處可隨時酌量更改以歸妥善

光緒三十年 六月十八日

江門關各國商船進出起下貨物條款

第一款凡來往江門貿易船隻按照光緒三十年所定西江章程暨各關向章及通商條約辦理其內河輪船須

照內河章程行使

第二款凡船隻暨內河輪船起下貨物務遵理船廳指定之處照章停泊非經理船廳核准者不得擅移

各船停泊界限

一江門鎮之西南角卽文武廟東西直線之內

一江門河之東口大河面卽芝山村馬頭西南直線之內

輪船停泊界限

自本關前一帶河面至江門河口止

如輪船進口時尙未停泊以前一切撥船舢舨均不准駛傍該船

第三款凡本口撥船應在本關挂號並須用英華兩項字將號數於船上大書明顯

第四款凡船隻起卸貨物或上下壓載之石鐵等件暨搭客及行李均須領有准單如查出並無准單私行起卸上下或改行過載者卽應查拏入官其領有准單者祇准由早六點鐘至晚六點鐘起卸上下此外或於夜間或禮拜日暨照章封關之期若無專單均不准起卸上下

第五款凡船隻艙口單必須列明各項貨色號數儻有虛假之處卽將該船主究罰如在船上查有貨物未經列入艙口單者卽應查拏入官

第六款凡船隻進口或由本國領事官代爲報明本關或將往來西江輪船牌照暨進口艙單及船鈔執照呈關

查核其由通商口岸來者並將該口總單呈繳隨由各貨主將其貨色件數每兩價值號數等情用華文開列

報單呈關請領起貨准單卽將該貨或卸入本關挂號之撥船直赴本關馬頭候驗或妥具保結卸入囤積商棧臺船內呈請派人往驗俟由關驗明後領取驗單完清稅銀方能放行

第七款凡欲出口之各貨須先由貨商開單將貨色件數每兩價值號數逐件開明報關並將貨物運赴海關馬頭請驗隨由關發給驗單完納出口稅銀方能發給准單下船

第八款凡各貨起下清完遜納各項稅鈔卽由本關發給紅單領回船牌等件該船方准開行出口應由本關將該船艙口封閉並可派員隨同該船往返西江

第九款凡欲下船之貨已經領有准單因船載已滿復行退回必須報關候驗方准起去

第十款凡船隻進口倘有軍器等件未領本關之軍器專照不准攬起若有火藥炸裂等物及特製炸藥之料一

經進口須在鯉魚山之東卽本口停船界外停泊並在桅上懸挂紅旗至應如何起卸須候海關指示遵行

第十一款凡進口洋貨該商可將置貨原單呈關查核儻置貨原單內未將水腳保險等費開列明晰卽由本關按照該單貨價再加一成核算值百抽五之稅數惟此單亦可不認為市價由本關自行估值核稅

第十二款 凡洋商雇用民船除將自置之貨由此通商口運至彼通商口外不准另作別用該商必須赴關立具保結請領專牌等件備查

第十三款 凡船隻之在本口內者該船主不得任令船上人等將壓載重物以及煤渣炭屑等類亂棄入河

第十四款 凡商人欲在口內建設浮樁須先報明理船廳察看地方及所安該樁之錨鍊是否妥當方准建設如遇有無船繫纜之樁應由理船廳隨時酌量諭令別船停泊

第十五款 凡輪船一經入口即須緩駛

第十六款 凡在口內之船除照各國所定免碰章程應放汽號俾人警備外不准無故將此項汽號妄自放用

第十七款 凡船隻進口應由船主將該船於路在何處見有礁石何處見有淺水何處水道見有變更等情報知

理船廳

第十八款 本關除禮拜日暨照章封關日外每日午前十點鐘開關至午後四點鐘封關所有本日欲行出口之船其呈遞船單請領下貨准單等事應在三點鐘以前赴關辦理以免延誤至投遞各項公文信函必須寫明呈交本關稅務司收閱庶無錯誤

以上各款辦法僅日後查有窒礙之處可隨時酌量刪改增添以歸妥善

光緒三十年

二月

初九

日

外務部劄行總稅務司

爲劄行事光緒三十一年三月初一日據總稅務司申稱西江行船章程一事前因該處輪船向有三項一係內港行使之船一係通商口岸來往之船一係外海來往之船各有各章雖經照辦數年仍有未盡妥善之處曾飭粵海等關稅務司妥擬具復業於光緒二十九年十二月十九日申明在案茲據粵海等關稅務司擬就西江通商章程一通請爲酌核訂辦前來總稅務司查所擬各節尙屬周妥其大意與近年辦法無少差異並與光緒二十四年修改長江章程極屬相符且由駐廣州各國領事亦頗允可現擬先行試辦一二年查酌情形可否作爲定章再議合將此項章程附呈鑒核再又據江門關稅務司送到該關各國商船進出起下貨物條款該處領事官等均無異議亦可先行試辦理合一併送呈鈞閱等因本部查總稅務司所呈西江通商章程暨江門關商船進出起下貨物條款均尙妥協應即先行試辦俟察酌情形一二年後再行作爲定章除咨行兩廣總督查照外相應劄行總稅務司遵照可也須至劄者光緒參拾壹年參月初伍日

CIRCULAR No. 1244 (SECOND SERIES).

Postal grant: to be paid in full by ports concerned;
arrears, etc., to be applied for.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 29th April 1905.

SIR,

In continuation of Circulars Nos. 1164 and 1169, concerning Postal grant, I now enclose copy of Wai-wu Pu correspondence, from which you will see that the ports concerned have been ordered to pay in full. I have accordingly to instruct you to apply for (*a*) arrears and (*b*) quota for May, and afterwards report your success or failure to obtain either or both.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

總稅務司申呈 外務部

ENCLOSURE.

爲申呈事案查郵政一端光緒二十九年內辦理各情業於三十年正月二十九日備文呈明在案茲續據郵政總辦帛黎將三十年內歷辦各情並擬日後擴充各事宜備具節略呈報前來查是年內添開新局二百九十處現共有一千三百五十三處寄遞信函增多二千二百萬件共六千五百六十四萬五千三百九十六件包裹增多二十三萬件共七百七十一萬六百六件代民局寄送不收資費之包件增多一百萬件共八百三十萬四千一百二十五件匯寄銀票至五十餘萬兩之數共收資費四十一萬二千餘兩比較二十九年分多收八萬餘兩其支經費約七十二萬六千餘兩比較二十九年分多支七萬九千餘兩是年多收之數較多支者尙有盈餘且各國尙應撥付代寄之費約十萬兩暨六口欠解之協款十六萬兩若統核入收數內則支款所短不過五六萬兩之譖 又是年與英法兩國訂立郵政章程三件其要義計有兩端一係各該國境內現允認中國郵票一律通行一係在中國境內通商口岸外之各腹地若英法另設局所辦理郵務中國可不承認合觀以上各節可知郵務實非小事所擬各節關係亦屬匪輕惟總稅務司經理此事仍須設法支持並無定章可資輔助計目前

之爲難者確有兩端一係各民局交寄之信包不給分文資費實係官局虧累之原因一係所指各該關不能按期如數解款協濟致官局進退維谷若不設法力爲救正將恐已成之舉一旦渙散而不可收拾矣且郵政雖復奉有推廣之

旨而各省地方官大半仍視爲外人之事其實若不由總稅務司經理則各國必將在中國自辦矣除將另行設法使民局付資協濟照撥各情形另備中文呈核外合將光緒三十年內郵政大略情形備文並原具節略圖說一併附呈

鑒核可也須至申呈者
附節略一件
 附圖說一紙
 光緒癸亥年歲月初試日

京字第伍拾壹號

摘錄節略內論郵政經費各關未能如數協濟一案

竊查去年四月二十八日奉到

部劄成准協濟郵款七十二萬兩係由津海江漢江海閩海潮海粵海六處海關在於稅收項下每月各認撥銀一萬兩此舉實爲整頓郵政之始基不意各該稅司自去歲西歷七月起請爲撥解之時而津海福州兩處全未照解其餘四處所撥亦未如數計江海撥銀三萬兩江漢撥銀二萬四千兩粵海撥銀五萬三千兩潮海

撥銀五萬四千兩共撥銀十六萬一千兩按原議半年應撥銀三十六萬兩計差銀十九萬九千兩此項撥款若歸去歲進款核算計是歲入款實有五十七萬三千四百兩按出款七十二萬六千四百兩計之實虧銀十五萬三千兩所虧之銀仍係援照從前辦法暫由海關借墊

隨京字第伍拾壹號

外務部劄行總稅務司

爲劄行事光緒三十一年二月初三日據總稅務司申稱推廣郵政歷辦各情形并所指各該關不能按期如數解款協濟及民局交寄信包不給資費各等情本部查協濟郵款上年四月間戶部照准由津海等六處海關每月在於稅收項下認撥分別飭遵在案現既據稱各該關不能按期如數協濟有誤郵務要需當經本部咨行戶部照催去後茲准復稱已飛咨各省督撫轉飭各該關道卽將指撥郵政經費務須按期如數解清毋得延欠致誤要需並將所欠經費亦令設法照數補解以維郵政咨請轉飭等因前來相應劄行總稅務司查照可也須至劄者光緒參拾壹年貳月貳拾叁日

總字第伍拾壹號

CIRCULAR No. 1248 (SECOND SERIES).

Morphia: prohibition of importation of, except for medical purposes, to be enforced; instructions and remarks.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 24th May 1905.

SIR,

I append for your information and guidance copy of correspondence with the Wai-wu Pu, from which you will see that it is desired to enforce the prohibition of the importation of Morphia (except under special permit for medical purposes) provided for in Article XI of the Mackay Treaty. Prohibition is so far only stipulated for in the British and American Treaties recently concluded at Shanghai, but seeing that all the Treaty Powers have accepted the Revised Import Tariff with its heavy Duty, it is hardly likely that any Power will object to the enforcement of this prohibition;* should such objection ever be made, you should refer the case to Peking for instructions. Further, as regards the needles or instruments for hypodermic injection, the American Treaty alone prohibits them;† but as such instruments are used for many other purposes by doctors, their introduction cannot be opposed, except with the exception that druggists and physicians are free to procure supplies under special permit as in the case of Morphia itself.

You will note that the Superintendent at your port is to be supplied each month with a return of the authorised Morphia imported under special permit by duly qualified medical practitioners or chemists and for the use of hospitals.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* Five months later than the date of this Circular the British Minister insisted that the terms of Article XI could not be enforced unless accepted by all the other Powers (*vide* I.G. Cir. No. 1291). The matter remained undecided until the close of 1908, when, with the approval of all the foreign Ministers resident at Peking, morphia regulations were drawn up for enforcement from the 1st January 1909 (*vide* I.G. Cirs. Nos. 1578, 1590).

† Article XVI.

ENCLOSURE.

外務部劄行總稅務司

爲劄行事光緒三十一年三月二十六日准北洋大臣咨稱據京師大學堂學生靳瀛旭稟請飭禁售賣嗎啡藥鍼等情查嗎啡鴉及刺入肌膚嗎啡鴉之各鍼除醫治所需於進口時照則納稅外其餘無論由何國何地運來者均應一律禁止毫無歧視中國亦允禁止國內之鋪戶製煉嗎啡鴉或製造此項之鍼以杜隱患當經劄行津海關道函致新關稅務司查照辦理并咨會直隸藩司通飭各該地方官隨時嚴禁不准售賣外請飭知總稅務司轉行各關稅司認真遵約查辦務將醫士所運嗎啡鴉進口數目若干按月詳細報明各關道以便稽核等因前來本部查嗎啡鴉及嗎啡鴉所製之藥鍼爲害最烈曾經嚴禁在案並載入中英續議通商行船條約第十一款自應切實遵辦以衛民生相應劄行總稅務司轉飭各關稅務司遵約認真查辦並將醫士所運嗎啡鴉進口數目按月報明各關道以憑稽核爲要須至劄者光緒癸拾壹年肆月初貳日

總字第陸拾壹號

總稅務司申復 外務部

爲申復事案查嗎啡鴉進口一事奉到本月初二日

鈞劄內開光緒三十一年三月二十六日准北洋大臣咨稱據京師大學堂學生靳瀛旭稟請飭禁售賣嗎

啡藥鍼等情查嗎啡鴉及刺入肌膚嗎啡鴉之各鍼除醫治所需於進口時照則納稅外其餘無論由何國何地運來者均應一律禁止毫無歧視中國亦允禁止國內之鋪戶製煉嗎啡鴉或製造此項之鍼以杜隱患當經劄行津海關道兩致新關稅務司查照辦理并咨會直隸藩司通飭各該地方官隨時嚴禁不准售賣外請飭知總稅司轉行各關稅司認真遵約查辦務將醫士所運嗎啡鴉進口數目若干按月詳細報明各關道以便稽核等因前來本部查嗎啡鴉及嗎啡鴉所製之藥鍼爲害最烈曾經嚴禁在案並載入中英續議通商行船條約第十一款自應切實遵辦以衛民生相應劄行總稅務司轉飭各關稅務司遵約認真查辦並將醫士所運嗎啡鴉進口數目按月報明各關道以憑稽核爲要等因奉此查

鈎劄所敘嗎啡鴉應如何辦理各節自係遵照新約辦理惟中英新約第十一款內只載明嗎啡鴉一項並未提及製造之藥鍼且此項藥鍼雖爲華人喜用以刺進嗎啡之物而醫院中以此鍼治療各重症用項甚多未能與嗎啡鴉一律禁止除通行劄飭各關稅務司卽將各該口醫士運進之嗎啡鴉按月將數目報由關道查核外理合備文中復

貴部鑒核可也須至申復者
光緒癸拾壹年肆月初陸日

CIRCULAR No. 1261 (SECOND SERIES).

Inland waters steam navigation: new inland routes not to be opened without approval of Minister of Commerce; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 3rd July 1905.

SIR,

1.—In Circular No. 1095 some general instructions were issued respecting Article X and Annex C of the Mackay Treaty, which deal with inland waters steam navigation. The seventh of the Additional Rules provides for the gradual opening of routes not hitherto used by steamers, and section 2 of that Circular says that application must first be made to the nearest Commissioner, who is to report to, *and await instructions from*, the Minister of Commerce, *i.e.*, the Nan-yang or Pei-yang Ta-ch'én, etc.; Circular No. 1117, 1°, also referred to the same point.

2.—I now enclose copy of a Wai-wu Pu despatch reiterating the instructions in question: where new routes are proposed to be opened, permission is not to be granted, nor is Certificate to be issued, till after receipt of formal authorisation from the high authorities applied to.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

外務部劄行總稅務司

ENCLOSURE.

爲劄行事光緒三十一年五月二十五日淮南洋大臣咨稱內港行輪章程該輪須赴稅務司請領關牌又英日兩國商約所附內港行輪續章有商船未經到之內港設輪行駛須先向最近口岸之稅務司報明以便轉稟該省督撫體察情形等語近來各處小輪盛行擬請嗣後凡商船未經到之內港商人欲設輪行駛必須先由稅務司會商關道詳請督撫查明該處能否通商無礙再行核奪不得一面逕發牌照一面稟報督撫致有窒礙請轉行總稅務司飭知各關稅務司遵照等因前來相應劄行總稅司分飭各關稅務司一體遵辦并申復備案可也須至劄者光緒叁拾壹年伍月貳拾玖日

CIRCULAR No. 1264 (SECOND SERIES).

Steam-launches: penalty for carrying passengers in excess of authorised number, and for accidents: additional rule notified.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th July 1905.

SIR,

The immunity from accident hitherto enjoyed by the ever-increasing number of steam-launches, manned, run, and engineered by Chinese who have had no scientific training, is astonishing, but on a few occasions the loss of life has been appalling. Some time ago Mr. Drew reported an explosion at Foochow, and lately Mr. Simpson a capsizc at Ningpo; and having brought both to the attention of the Yamén, I am instructed to add a sixth to the five rules issued in Circular No. 1201 concerning number of passengers to be carried, viz.:—

6. For carrying passengers in excess of the authorised number Chinese steam-launches render themselves liable to a fine of Tls. 500, and when accident results the responsible parties (*i.e.*, owners, agents, and officers) will be heavily punished.

The cognate matter of condition of hull and engines, etc., yet remains to be dealt with; but probably some rule for surveys and inspections will be devised of an appropriate kind and feasible at ports where docks exist and engineers are to be found. Meantime you will do well to move the Superintendent to issue a proclamation, for the information of all concerned, acquainting them with the sixth rule *re* excess in passengers, and also warning owners to pay attention to the condition of hulls, engines, and boilers.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

外務部劄行總稅務司

ENCLOSURE.

爲劄行事所有限制小輪暨拖船載客人數以免危險試辦章程五條前經本部於光緒三十年九月二十七日劄行總稅務司在案茲據總稅務司申稱據閩海關稅務司杜德維詳報閩江有鼎梅輪船一艘駛經馬尾口製造局之上流汽鍋炸裂搭船客商三十餘人咸遭不測等情查內河往來行輪各省所在皆是此等慘遭意外之事亦時有所聞亟應將各船身暨機器按期嚴查並妥訂章程將各司機人認真考驗又據浙海關稅務司辛盛詳報本口有甯波輪船一艘往來鎮海於四月十二日因鎮海有都神大會前往附會者甚多該船遂載客約至四百人之多若照定章只能載客一百三十五人至開行時詎料

河水洶湧載客過重一經撥轉即將該船冲激傾覆淹斃人數至三百三十九名之多等情查前奉鈞劄係爲限制小輪暨拖船載客人數以免危險起見遂定有試辦章程五條茲旣據報前情顯係該輪載客有違定章致罹慘厄是以取應另添一條如下卽係凡小輪暨拖船若逾章程內所定載客額數一經查出罰銀五百兩若因載

客逾額出有災患更行另議嚴辦云云如此擬定庶可稍知儆懼不致故違定章申請鑒核等因前來本部查所

擬辦法甚爲周密應卽與前定章程五條一律照行相應劄行總稅務司查照轉飭各關稅務司遵照辦理可也

須至劄者光緒參拾肆年陸月初拾日

CIRCULAR No. 1265 (SECOND SERIES).

Commissioners and Superintendents of Customs: relative position of; remarks concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th July 1905.

SIR,

I write to recall attention to Circular No. 8 of 1864. It is the Superintendent who is officially responsible for the proper discharge of the duties of each port, and, however much independence local circumstances and development may give a Commissioner, the Superintendent must not be in any way ignored; on the contrary, he is to be reported to, consulted with, and kept well informed about Customs business generally and whatever other matters the Commissioner is required to touch, and neither change in port practice, novelty in procedure, nor any other new measure ought to be introduced without his knowledge and consent, and, where any difference of opinion exists, his view is to rule, pending reference. It is not the aim of the Inspectorate—a Chinese, and not a Foreign, Service—to oust the officials the Chinese Government appoints, and it is its duty to work with them amicably and loyally, sedulously avoiding friction of every kind, while endeavouring to do whatever can be done to simplify and facilitate the transaction of business, promote the interests of both trade and revenue, and conserve and foster good relations generally.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1272 (SECOND SERIES).

Customs employés: combination for political purposes prohibited.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 26th August 1905.

SIR,

It has been brought to the notice of the Inspectorate General and of the Wai-wu Pu that certain Customs and Postal Chinese employés have at some of the ports combined with those of other public departments to issue circulars in support of the movement known as the American Boycott,* and that in doing so they have stated in their circulars their Service employment, presumably with the object of giving weight to their views.

It is by the very nature of their employment prohibited to all those serving in public departments to combine and make themselves prominent as political agitators while so employed, and, above all, in times of excitement when such action is calculated to embarrass their Government.

That Customs and Postal employés should have put themselves forward in this matter, in a way to give the public the false idea that they did so as representing their departments, is highly reprehensible, is entirely disapproved, and must be and is prohibited for the future.

I am therefore authorised to instruct you to warn your Chinese Staff, Customs and Postal, that any attempt to take any combined political action such as is now prohibited will be dealt with as a serious breach of Service discipline in such way as the Inspector General may consider proper.

* The immediate cause of this boycott—the first anti-foreign boycott in China on a nation-wide scale—was the demand of the United States Government that the Chinese Exclusion Treaty of 1894 should be renewed for another term of 10 years. Irritation in China against America's exclusion policy had been embittered by the police raid in October 1902 on the Chinese quarter in Boston for the purpose of checking the registration of the Chinese resident in that city, by the extension of the Exclusion Acts to Hawaii and the Philippines without first consulting China, and by the cavalier treatment given in 1904 by the U.S. immigration authorities to some of the Chinese delegates to the Louisiana Purchase Exposition at St Louis. Accordingly in 1904 the Chinese Minister at Washington denounced the treaty of 1894 and gave notice that it would not be renewed. The initiative in the boycott movement was taken on the 10th May 1905 when the Chinese Chamber of Commerce at Shanghai adopted a resolution declaring a general boycott against American goods unless the U.S. Government would modify its attitude within two months. During June the movement spread to Canton, Foochow, Changsha, Hankow, Soochow, and many other places in China. In August the piece goods merchants at Shanghai—feeling the pressure of the boycott in inability to dispose of their stocks—urged that a stop be put to it, and this together with the remonstrances of the U.S. Government led to the issue on the 31st August of an Imperial Edict denouncing the boycott. The movement lingered on for some months, especially in South China, and finally fizzled out early in 1906. The goods most affected by it were cotton piece goods, kerosene oil, and wheat flour.

I may add that I am given to understand that instructions in the sense of above remarks will be issued to other Chinese Government Services through their Chiefs.

I am, etc.,

(signed) ROBT. E. BREDON,
Deputy Inspector General
(For Inspector General).

CIRCULAR No. 1273 (SECOND SERIES).

Services, Customs and Postal: employés, Native and Foreign, to abstain from certain kinds of joint or individual action.

INSPECTORATE GENERAL OF CUSTOMS,
 PEKING, 1st September 1905.

SIR,

I have to call the attention of the Service generally, both Chinese and non-Chinese, to the fact that their employment under the national Revenue and Postal Administration requires them to abstain from various kinds of action which others not so employed are more at liberty to take part in. Individual liberty is as little as possible interfered with, but even individuals must avoid everything inconsistent and anything incompatible with what official position demands and, necessarily, whatever laws prohibit or punish—the general principle being that conduct must not only not compromise or be in opposition to Government, but must, as a rule, be of that neutral kind which comprises simple performance of allotted official duty and, when without orders, abstention from aught else; conjoint, combined, and concerted action, more especially when directed against others, is a different matter and is absolutely forbidden, except in the form of representations addressed to official superiors, while even then it is possible to misuse such exceptional departure from the general rule. Infractions of the principle this Circular emphasises will be dealt with as Service interests necessitate and national laws prescribe.

You will call the special attention of the Staff, both Native and Foreign, to these explanations and instructions: initiative is for Government to take the lead in and for such subordinates to avoid.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 1274 (SECOND SERIES).

Postal Service, Imperial: Commissioners responsible for regularity of mail service and for postal moneys, etc.; instructions and remarks.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 1st September 1905.

SIR,

1.—Certain instructions issued from time to time through or by the Postal Secretary require supplementing.

2.—Customs and Post form one, and only one, administration, and the Commissioner of Customs is the responsible chief of each Postal district. Gradually the two departments grow more distinct, and the officers selected for the Postal side are less called on for the performance of Revenue duties; but, while this evolution or division proceeds, the Commissioner is still in the same position as at the outset, and his responsibility requires him to see that instructions are given effect to and that irregularities and malpractices are at once noted and repressed.

3.—The two main divisions of duty to be attended to are the procedure that is to ensure the transmission and delivery of mail matter and the action that is to secure the safekeeping of postal moneys; to effect both, personal attention at stated and unexpected intervals is essential. Where there are complaints about non-arrival or delay, inquiry should at once be made and improvement effected, while what there is of undelivered mail matter in hand should be subjected to careful scrutiny. Special note should daily be made of any unusual occurrence, new feature, or isolated fact, and subordinates should be instructed to report regularly before leaving the office whether anything beyond ordinary occurrences had happened or been noticed. Postage stamps should be carefully handled and only adequate supplies for brief and stated periods issued, and then under proper safeguard, to subordinates. Moneys received for sale of stamps should be periodically called for by, and surrendered to, the Accountant, and special attention ought to be given by each Commissioner to Money Order transactions with their records and cash accounts.

4.—As in all other Services, mistakes and malpractices will and do occasionally occur, but means must be taken to minimise both; and the supervision of Commissioners must still be looked to

both to see that the training of the various classes of employés is carefully proceeded with and their work faultless, and to make sure that all rules and precautions for the proper transmission of mail matter and the handling and safekeeping of postage stamps and postal moneys are always and everywhere observed.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1275 (SECOND SERIES).

Inland waters trade: Duty-paid Imports sent inland; query
re treatment of, by Native Customs, etc.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th September 1905.

SIR,

1.—It has become necessary to call attention to the treatment of Duty-paid Imports going inland.

2.—The general rule is that Native produce going inland cannot be given Transit Passes but must pay at barriers passed; merchandise of Foreign origin may take Transit Passes, but if unprovided with Transit Passes is treated similarly.

3.—The question here arises whether goods—Foreign or Native—which have paid Tariff Duty entering a Treaty port ought or ought not to pay a Native Customs (or Inland Steam Navigation) Duty when leaving that port to proceed inland by junks and boats dealt with at the Native Customs (or by inland-waters steamers). If reshipped to another Treaty port, such goods would, as a general rule, pay nothing leaving the Treaty port they had entered: this established procedure, supplemented by the I.W.S.N. rule requiring conformity to Treaty stipulations (Circular No. 846, Rules 6 and 7), frees such goods from export charges when leaving a Treaty port to go inland by I.W. steamers, but, away from the port and proceeding inland, they pay all taxes and charges if not protected by Transit Passes.

4.—The preceding being the reply to the question as affecting I.W. steamer cargoes, the cargoes of junks, etc., would be at a disadvantage if called on to pay where steamer cargoes are free; but their right to such equality of treatment is not—as in the I.W.S.N. case—supplemented by any undertaking to observe Treaty stipulations, and is, on the contrary, to be interpreted by the instructions that guided the Maritime Customs when taking over Native Customs work, viz., that the previous practice of the Native Customs was to be adhered to and continued (Circular No. 980, 6°). Till further orders, therefore, goods arrived at Treaty ports and having paid Duties, etc., at the Maritime Customs are to be dealt with by us in the same way as was the case before our assumption of charge. For record you are forthwith to report whether the former practice, which I take for granted is still observed, was to exempt or to charge.

5.—In this connexion there is another point to be considered and attended to. The vessels which carry to inland places the cargoes arriving at Treaty ports in vessels dealt with by the Maritime Customs load their goods either from the hongs they are stored in or (and more especially in the case of Beancake, etc., at southern ports) from the importing vessel as a kind of transhipment. In the latter case the Treaty transhipment rule given effect to by the Maritime Customs is the rule for the importing vessel: that vessel must take out proper Transhipment Permit and, if working out of hours, pay Special Permit fees; and as regards the receiving vessel, *i.e.*, the junk or steamer that is to convey the goods inland, she is to be recognised as sharing that Transhipment Permit—she may receive the goods at whatever time the arriving vessel tranships them, and, if out of hours, her fee for working is to be the fee of her class (about which another Circular of this date gives fresh instructions).

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1276 (SECOND SERIES).

Special Permit fees: revised rates for inland traffic, and further instructions concerning. Native Customs: change of practice forbidden.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th September 1905.

SIR,

1.—In continuation of Circular No. 1218,* § 4, 3°—which is to be carefully re-read—it is necessary to issue further instructions concerning the fees to be charged for working out of hours where inland-waters steamers or Native Customs junks and steamers are concerned.

2.—The Maritime Customs, dealing with large sea-going vessels carrying bulky freights of Duty-paying merchandise, have of necessity—both for convenience and protection of Revenue—fixed hours for keeping offices open and established rules for working cargo in recognised anchorages or specially authorised berths, and, as it was Foreign vessels at first that were dealt with, the Foreign practice—making office hours 10 to 4 and working hours daylight to dusk—was naturally adopted and is still continued.

3.—The Native Customs, whose work we have taken over—and whose practice we have been adhering to,—had neither office hours nor cargo-working limits; at the same time, they did not transact office business all day and all night, and, if they had not what we style Special Permit fees, there were a multiplicity of movable charges, of which some doubtless were, in intention or effect, of a somewhat analogous nature. The vessels dealt with by the Native Customs, whatever other Revenue or mercantile disadvantages may have been associated with Native official treatment, had thus fewer regulations to observe and fewer restrictions to hamper them, and in these respects the closer we keep to the former practice, and the more slowly we proceed to regulate vessels and traffic in the Foreign way, the less trouble we are likely to experience; besides, the kind of inland trade most of them do necessitates work at all hours and possibly nocturnal arrivals and departures, and every port has its own characteristic features and differs from others. We cannot enforce Sunday observances or Foreign holidays or even Foreign hours and anchorages where such vessels and such trade are concerned, nor can we well call on them to now pay for permission to do what they were at perfect liberty to do before,

* *Antea*, vol. ii, pp. 437–439.

both as and when they pleased and without fee; but on all these points a clear understanding should exist—to be elaborated at each port for its own use and in accordance with its own circumstances and traditions, such as keeping lists of all such vessels, reporting movements, and working cargo with permission.

4.—Akin to the junks dealt with by the Native Customs are the steamers and steam-launches registered for inland waters navigation which ply on the really inland waters of a port and which do not put to sea to trade at places along the coast; these, it is now seen, cannot be assimilated to Foreign-going craft in either restrictions affecting working hours or fees for Special Permits, but, like the Native Customs junks, etc., they must be provided for separately by each port, with due consideration for peculiarities of district, trade, vessels, and requirements. The increasing development of inland waters steam traffic will feed the Maritime Customs Revenue by supplying new produce for export and opening districts for additional consumption of Imports, and, as for Native Customs collection, it will likewise grow automatically with growth of trade even while old methods are adhered to; improvement in methods and tightening of control are of course always and everywhere desirable, but, where these involve change, careful study of questions at the port is advisable, and written authority from Peking essential, before old practice can be departed from or new procedure introduced.

5.—I have accordingly to instruct you to take note that, while paragraphs 1, 2, 3, and 4 (1°, 2°, (b), 3°, and 4°) of Circular No. 1218 are to stand, paragraph 4 (2°, (a)) is rescinded (and revised): no special fees for working out of hours are to be charged where steam-launches plying solely to non-Treaty places along rivers and canals in the interior, or vessels paying Duty at the Native Customs, are concerned, and, while all such vessels are to follow the usual course in obtaining permission to work cargo, they may be allowed to suit their own convenience and requirements as formerly as far as time and anchorage are concerned. *N.B.*—This ruling does not for the present affect steam-launches paying Duty at the Maritime Customs and plying on the Grand Canal between the Treaty ports of Shanghai, Hangchow, Soochow, or Chinkiang, or on the West River between the Treaty ports Canton, Kongmoon, Samshui, and Wuchow, which continue to pay according to § 4, 2°, (a), as hereunder revised:—

- | | |
|--|----------------|
| 1. Special Permit fee for working passengers
between 6 p.m. and 6 a.m. | <i>Tls. 1</i> |
| 2. Special Permit fee for working cargo between
6 p.m. and 6 a.m. and on Sundays and holidays | $\text{,, } 5$ |

6.—You will further note that under paragraph 4, 3°, of Circular No. 1218 you are at liberty—and indeed invited—to make suggestions regarding special classes of vessels when such seem called for by special circumstances or new developments; but the main idea to be kept in view always is that, in order to the growth of general trade and Revenue proper, the fewer the changes and restrictions, and the more mercantile enterprise is freed and supported, the better. Further, changes are forbidden to be introduced till reported to and sanctioned from this.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1279 (SECOND SERIES).

Exhibitions abroad: arrangements in connexion with, to be attended to by the Shang Pu.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 12th September 1905.

SIR,

I enclose copies of despatch from and reply to Wai-wu Pu, from which you will see, I am glad to say, that the work of preparing exhibits for the various Expositions Foreign countries invite China to participate in, and which has hitherto been undertaken and also admirably carried out by the Customs, is in future to be otherwise provided for. The Chinese will learn much more from, and profit much more by, what they do themselves than from or by what is done for them. In future the Shang Pu will probably have the chief say in such matters, and, while the Customs will be saved much trouble and some money, Chinese officials and merchants will be brought into closer touch with industries of all kinds, and both country and people will gain by the change and the experience and education it will be accompanied by.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

外務部劄行總稅務司

爲劄行事光緒三十一年八月初七日商部會同本部具奏議復駐比楊大臣請嗣後遇有各國賽會派員監督赴賽等因一摺奉

旨依議欽此按復奏內稱從前賽會飭由總稅司派員赴賽原以風氣初開爲一時權宜之計茲該大臣請由商部奏派監督自是正辦嗣後遇有會事按照地方大小日期久暫程途遠近或請

簡派王公大臣或由商部奏派丞參或另舉通達外情熟悉商務之員或卽由外務部查照向章奏請就近應由駐使監理統俟屆時體察情形酌核辦理又散魯伊斯賽會所餘之物移往黎業斯會場俟貯事後應由總稅務司繕單呈請外務部轉咨商部存案一面點交駐比使署封存以備他國賽會之用等因由商部咨請轉飭照辦前來相應劄行總稅務司查照一俟黎業斯會畢後卽將赴賽所餘關物轉飭點交駐比使署封存並開列清單申送本部查核以便轉咨商部備案可也須至劄者光緒叁拾壹年捌月

拾貳日

總字第壹百拾陸號

總稅務司申復 外務部

爲申復事奉到本月十二日

鈞劄內開光緒三十一年八月初七日商部會同本部具奏議復駐比楊大臣請嗣後遇有各國賽會派員監督赴賽等因一摺奉

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簡派王公大臣或由商部奏派丞參或另舉通達外情熟悉商務之員或即由外務部查照向章奏請就近以駐使監理統俟屆時體察情形酌核辦理又散魯伊斯賽會所餘之物移往黎業斯會場俟藏事後應由總稅務司繕單呈請外務部轉咨商部存案一面點交駐比使署封存以備他國賽會之用等因由商部咨請轉飭照辦前來相應劄行總稅務司查照一俟黎業斯會畢後即將赴賽所餘關物轉飭點交駐比使署封存並開列清單中送本部查核以便轉咨商部備案等因奉此竊查各國開辦賽會之本意原有二端一係爲聯絡邦交一係爲增長工商見識以圖各業之進步與會之國亦同此宗旨近三十餘年來中國尤赴各會亦不外此兩意

特以中國赴賽本係創舉諸多未諳是以

總理衙門劄派新關稅務司代辦此等事務誠屬一時權宜之計雖可謂有益兩國邦交尙無以增工商識見茲奉前因則以後赴某國會時中國官商自必悉心查考隨時講求更可於會場自備日記錄所見聞回華後編成節略印送各省俾廣智識既於中國得獲實益且使各口稅務司於關務本分之外少一累事誠如來文所云自是正辦一舉而兩得焉至散魯伊斯送赴黎業斯之會品既經陳列兩次已屬數見不鮮本未便再待他會且裝箱儲棧亦未卜存若干年始得開用貨既易於窳敗而存棧之費年深日久反令駐比大臣增一鉅費又況比國會場所陳湖廣官物業經遷交楊大臣經營售賣而關物已飭由阿稅務司代賣此時亦未穩如何情形現值奉

飭點交封存是否卽須電飭該稅司已賣者歸入帳款未賣者卽須點交抑照鄙意所擬全賣不存辦理之處卽祈再爲

示知以便轉飭遵行可也須至申復者光緒參拾壹年捌月拾肆日

CIRCULAR No. 1282 (SECOND SERIES).

Postal Service, Imperial: appointment of Postal Commissioners (MM. Lay and de Galember) and Assistants (MM. Brazier and Fitz-Gibbon); definition of position *vis-à-vis* Commissioners, etc.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 20th September 1905.

SIR,

Postal development and extension have for some time demanded changes in Postal arrangements, and it has now been decided to proceed with their introduction. Some Commissioners of Customs require to be relieved from work they have no time to attend to, and the duty to be undertaken by whoever replaces them will be of a more responsible kind than has been the case hitherto. Postal Commissioners will accordingly be specially appointed for the more important districts, while for various kinds of work under them Assistants will be provided—*ex officio* Postmasters, Postmasters, Deputy Postmasters, District Inspectors, Postal Officers, etc., remaining for the present as before. As a beginning, the Deputy Commissioners MM. Lay* and de Galember† have been appointed Postal Commissioners at Canton and Shanghai, and are to rank with, but after, whoever is there charged with the duties of

*W. G. Lay was born on the 30th October 1862 at Shanghai and joined the Service on the 25th November 1880 at Peking as 4th Assistant, B, studying Chinese. He served at Foochow, Ningpo, and Kiukiang and was then (June 1886) transferred to the Customs Service in Korea, where he remained for over two years. He was promoted Deputy Commissioner on the 17th March 1903, having in the interval served at Kiukiang, Chefoo, Swatow, and Shanghai. In September 1905 he was appointed Postal Commissioner at Canton, and remained with the Postal Service for six years. On return to the Revenue Department he served as Customs Commissioner at Swatow, Lappa, and Kowloon, dying at Hongkong on the 15th November 1921. W. G. Lay was an exceptionally sound Chinese scholar, evidenced by his book "Kung Han Yi Yao," and by the fact that he served as Chinese Examiner to the Service in 1916. He held Civil Rank of the 4th and the 3rd Classes, the Order of the Double Dragon, 3rd Division, 3rd and 1st Classes, and the Order of the Chia Ho, 3rd Class.

†P. M. G. de Galember was born on the 31st January 1858 at Tours, and, after graduating Bachelier ès Lettres at the College Combrée, joined the Customs Service on the 1st October 1878 as 4th Assistant, B. He was promoted Deputy Commissioner on the 1st July 1904, having served in the interval at Chefoo, Shanghai (twice), Foochow, and Lungchow. He was Deputy Commissioner in charge at Amoy when the Native Customs riot took place there in the summer of 1905 (*vide* I.G. Cir. No. 1294, *postea*, vol. ii, p. 494). On the 1st October that year he was appointed Postal Commissioner at Shanghai where he remained till the 31st May 1907. On return from long leave he was appointed Customs Commissioner at Lappa, a post he held for two years. He resigned on the 30th September 1913. de Galember held Civil Rank of the 3rd Class, and the Order of the Double Dragon, 3rd Division, 1st Class.

Commissioner of Customs, and the Assistants MM. Brazier and FitzGibbon have similarly been transferred to the Postal Department at Shanghai and Hankow.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1291 (SECOND SERIES).

Morphia: prohibition of importation withdrawn
temporarily; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 23rd October 1905.

SIR,

In continuation of Circular No. 1248,* concerning Morphia, I now enclose copy of Wai-wu Pu despatch, from which you will see that, at the instance of the British Minister, Article XI of the Mackay (as also Article XIV of the American) Treaty must lie dormant until accepted by all the other Powers. You will therefore cease to enforce prohibition of general importation and issue of Special Permits for medical purposes; but as regards monthly return to be sent to the Superintendent, you will continue it, substituting however, total import for import under Special Permit. Further, the Shanghai Customs should now issue a fresh Notification withdrawing the one formerly issued in this connexion.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* *Antra*, vol. ii, p. 468.

外務部劄行總稅務司

爲劄行事禁止莫啡鴉任便販運一事准英國薩大臣函稱據駐滬總領事詳江海關出有告示禁止莫
啡鴉任便販運須領專單方准進口本大臣查中英新約第十一款載此款須由有約各國應允照行乃
可舉辦現尙未承將各國照允之文相示合請轉飭該關將以上所出示收回等語當經本部以禁止
莫啡鴉任便販運係屬善舉各國亦無不樂於贊成卽中美商約美國亦復照允現在江海關出示以須
領專單方准進口無非便於稽查起見仍希維持善舉今該藥舖照領專單等情函復薩大臣去後茲復
准照稱准函以係屬善舉此節若查中英商約第十一款方知英國政府如何維持惟是否善舉並未論
及本大臣十二日信函專將違約情形知照而已查第十一款內載須由有約各國應允照行乃可舉辦
等語滬關所出之示係各國應允以前舉辦是以應請再行斟酌並轉飭滬關將告示收回按照約章辦
理等因前來本部查禁止莫啡鴉任便販運原載中英新約第十一款惟載明須由有約各國應允照行
乃可舉辦今英國薩大臣堅請按照約章辦理除照復外相應鈔錄來往函照劄行總稅務司查照轉飭
江海關稅務司遵照辦理可也須至劄者附件 光緒參拾壹年玖月貳拾貳日

照錄薩大臣來函

逕啓者據本國駐滬總領事詳本埠英商老德記大英醫院屈臣氏等藥舖報運莫啡鴉進口時海關令其具結聲明非有西國醫生藥單不得出售亦僅以些須小數出售方准起岸嗣准老德記一家將貨起岸其餘兩號令俟京師回文方可准行經本總領事以該行等所報各情是否確寔函詢稅司去後旋准復稱本年六月初四日出有第六百三十七號告示禁止莫啡鴉任便販運須領專單方准進口請煩查照等情前來本大臣查禁止莫啡鴉任便販運一事載於光緒二十八年八月初四日中英通商條約第十一款惟此款須由有約各國應允照行乃可舉辦本大臣尙未承

貴親王將各國照允之文相示合行函請

轉飭該關將以上所出之告示收回是爲切盼此頤

鈞祺

復薩大臣函

逕復者本月十三日接准

函稱據駐滬總領事詳本埠英商老德記大英醫院屈臣氏等藥舖報運莫啡鴉進口時海關令其具結聲明非

有西國醫生藥單不得出售亦僅以些須小數出售方准起岸嗣准老德記一家將貨起岸其餘兩號令俟京師回文方可准行經本總領事函詢稅司旋准復稱本年六月初四日出有第六百三十七號告示禁止莫啡鴉任便販運須領專單方准進口等情前來本大臣查禁止莫啡鴉任便販運一事載於光緒二十八年八月初四日中英通商條約第十一款惟此款須由有約各國應允照行乃可舉辦本大臣尙未承將各國照允之文相示合請轉飭該關將以上所出告示收回等因本部查禁止莫啡鴉任便販運一事係屬善舉此次續議商約貴國首先應允所以保全民生者不少在條約第十一款原載須由有約各國應允照行乃可舉辦惟此等善舉各國亦無不樂於贊成嗣後中美商約亦復照允並禁及刺入肌膚之莫啡鴉各鍼現在江海關出示以須領專單方准進口無非爲便於稽察起見仍希

貴大臣維持善舉令該藥舖照領專單是爲至幸此復卽頒

日祉

蔣大臣來照會

爲照復事滬關出示禁止莫啡鴉任便進口一事本月十六日准

函以係屬善舉此節

貴部若查中英商約第十一款方知英國

政府如何維持是否善舉並未論及本大臣十二日信函專將違約情形知照

貴親王而已案查十一款內載須由有約各國應允照行仍可舉辦等語滬關所出之示係各國應允以前舉辦是以應請

貴親王再行斟酌並轉飭滬關將告示收回按照約章辦理是爲切要須至照會者
復薩大臣照會

爲照復事禁止莫啡鴉任便販運一事准

照復稱本月十六日准函以係屬善舉此節若查中英商約第十一款方知英國

政府如何維持此款內載須由有約各國應允照行乃可舉辦等語滬關所出之示係各國應允以前舉辦是以應請再行斟酌並轉飭滬關將告示收回按照約章辦理等因除劄總稅務司轉飭江海關稅務司遵照辦理外相應照復

貴大臣查照可也須至照會者

CIRCULAR No. 1294 (SECOND SERIES).

Native Customs, functions of, different from those of I.M.C.: principles to be observed and control to be shaped accordingly; I.G.'s instructions and remarks.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 6th November 1905.

SIR,

Circumstances connected with the Amoy riot* render it advisable to call attention to a few points of some importance:—

- 1°. It is not Foreigners or Foreign commerce that the Native Customs deal with, but Natives and Native trade, and the Foreign staff must therefore act accordingly. For the most part capital is small, consignments petty, vessels mere boats, and voyages simply short and frequent trips to places close by: the ponderous machinery and inflexible procedure of the Maritime Customs are out of place there, and what should be aimed at in practice is fitness and suitability to circumstances.
- 2°. The luggage of people moving about in their own country and neighbourhood, between homes and market towns, ought not to be interfered with. The Customs have, of course, the right to search where there is either suspicion or evidence of fraud; but such action had better be restricted to cases in which considerable consignments and wholesale business

* This riot took place on the 31st August 1905. It was directed against the Customs ostensibly because of the restrictive effect of the reforms in Native Customs procedure carried out by Mr. van Aalst, who preceded Mr. de Galemberg, in whose time the riot took place. Merchants and public objected especially to the tightening of control over steam-launch traffic inland, and to the penalties inflicted even in proved cases of deliberate fraud. They wanted a reversal to the old order, in which wish they had the sympathy of many of the local and provincial officials. There were, however, other factors as well at work. There was considerable popular discontent on account of the discovery of a swindle perpetrated by the manager of the Fukien lottery, and a good deal of popular ill-will had been stirred up against the United States of America on account of the Californian exclusion laws. In fact, the American boycott had been placarded as due to begin on the very day of the riot. Later investigation proved that the head shupan in the Native Customs, a man who had acquired from his position great wealth and local power, had secretly aided and abetted the rioters. As the 'braves' sent by the *Hai-fang-t'ing* were utterly unable to quell the disturbance, the Customs staff were armed and successfully defended the Custom House until H.M.S. *Iphigenia* landed a party of marines with machine-guns, at the sight of which the mob disappeared. Several Chinese lives were lost, and considerable damage was done to the Harbour Master's office.

are concerned, and not where the transactions are trifling ventures and the trading mere peddling. It is difficult to lay down a precise and exact rule, but, to explain my meaning, you will act in future as follows: rewards for information and seizures are never to be issued except where goods are worth more than *five hundred dollars*.

- 3°. Traders and travellers must not be struck, handled roughly, or detained, and they must be treated personally just as gently as Foreigners in corresponding positions would: dismiss at once any Foreign employé guilty of assault, and hand over to magistrate for punishment any Native employé who misuses or abuses his position.
- 4°. Where breach of regulations is concerned, make every allowance for ignorance, stupidity, and pettiness of amount at stake. If confiscation ought seemingly to follow, allow owner the refusal of re-purchase at quarter value; and where a fine ought to be imposed, let it be rather a trifle to simply mark the breach of regulations than a larger sum to swell the confiscation fund—a 10-cent piece rather than a 5-dollar note.
- 5°. The Commissioner must be accessible, and, when Natives have requests to make or complaints to prefer, they are to be seen and heard. The Tidesurveyor must keep an eye on the Out-door Staff, Native and Foreign, employed at the Native Customs, and must bring to the Commissioner's notice any irregularity observed or any suggestion that occurs to him for improving procedure and facilitating movement.

Attention to all these points is necessary, and it is by their spirit that general action is to be shaped.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1302 (SECOND SERIES).

Kiaochow Custom House: Tsingtau Amendment signed
1st December 1905; instructions to be given effect to.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 1st December 1905.

SIR,

1.—In continuation of Circulars Nos. 894 of 5th May 1899* and 1150 of 26th April 1904, concerning Kiaochow Custom House, I have now to inform you that to-day the German Minister and myself signed another Agreement, to be designated the Tsingtau Amendment. Its main feature is that, whereas merchandise imported has hitherto paid Duty only when about to quit the German leased territory going inland, it will in future, with some named exceptions, pay as soon after arrival as it leaves a certain limited free port area which the Colonial and Customs regulations to give effect to the Amendment will define. This change—which is on each side of the nature of a special concession for a special consideration—will facilitate work for both merchant and Customs as well as increase Revenue, in addition to placing the Kiaochow Custom House functioning in Tsingtau on an improved footing, and, as it is also stipulated that twenty *per cent.* of the Import Duties† collected will be surrendered to the Tsingtau Government for Colonial purposes, Revenue action is more likely to meet with support on all sides than with difficulties. A copy of the Tsingtau Amendment is enclosed, in English and Chinese, for your information and guidance.

2.—Special and detailed instructions will be addressed to the Kiaochow Commissioner for the work to be done at Tsingtau. Meanwhile I have to call your attention to the first Article and its stipulation regarding the 20 per cent. contribution from Import Duties to the expenses of the territory, and to the sixth, which

* *Antea*, vol. ii, p. 193.

† This 20 per cent deduction from the import duties,—to which were subsequently added 20 per cent of the junk import duties, 20 per cent of the coast trade duties, and 50 per cent of the duties on junk-borne fruit—continued to be deducted from the 1st April 1906 up to the 1st June 1922, and were paid to the German colonial authorities until the fortunes of war in 1914 left the Japanese in possession, when they became the residuary legatees. From the 1st June 1922 to 31st January 1923 these percentages were used for the support of the Commission for the Rehabilitation of Shantung Rights. From the latter date up to the 31st January 1930 they were paid to the Kiaochow Municipality for the maintenance of public services. These deductions then ceased, but for two years—1st February 1930 to 1st February 1932—the Ministry of Finance allowed the Kiaochow Municipality a special maintenance grant of \$50,000 a month.

stipulates for all trading and shipping facilities granted in Chinese coast ports: in connexion with the first you will note that you are to issue Drawbacks and not Exemption Certificates for all Foreign merchandise shipped in vessels clearing for Tsingtau, and, as regards the second, that where Native produce and the products of Cotton mills, etc., are concerned you are to issue the usual Duty Proof Certificates and Special Passes, and are also to recognise similar documents emanating from Kiaochow Customs. Further, confiscation cases, etc., are to be dealt with in accordance with the spirit of the Joint Investigation Rules of 1868, and only such stipulations of the original Agreement of 1899 and its Annex *A* of 1904 as this Amendment affects are changed.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

AMENDMENT TO THE AGREEMENT *RE THE
ESTABLISHMENT OF A CUSTOM HOUSE
IN TSINGTAU.*

PREAMBLE.

The Chinese and German Governments being anxious to amend the Agreement of the 17th April 1899, with a view to putting the relations between the Colony of Kiaochow and the Chinese Customs on a still better basis, have agreed to the amendments represented in the following Articles.

The basis of this arrangement is that the Chinese Government on its part (1) agrees to pay to the German Government a certain proportion of the Import Duties on goods, Opium included, landed in the German territory, and (2) consents to the modifications of Treaty-port Customs practice and principles which said Articles establish; and that the German Government on its part, in consideration of the Chinese payment and consent, undertakes to facilitate the working of the Imperial Chinese Customs establishment established and operating in the German territory and to aid in safeguarding the Revenue legitimately payable.

With the object of carrying out the necessary amendments, the under-mentioned Articles, duly agreed to by both parties, have been made.

ART. I.

After the delimitation of the Tsingtau free area by the German officials, the Chinese Maritime Customs established in the German territory will levy all the Duties payable on goods passing outside, the free area, and the Chinese Government will hand over annually to the German officials at Tsingtau 20 per cent. of the net Import Duties collected, as shown by the statistics of the Kiaochow Customs, as its contribution to the expenses of the territory. This per-cent-age will be fixed for the present provisionally for five years, and payment will be made in quarterly instalments after the end of each quarter. If this arrangement, fixing the contribution at 20 per cent., should at any time seem to either party to require amendment, notice is to be given to the other before the beginning of the fifth year, in order to afford time for reconsideration.

ART. II.

The limitation of the free area, which is to be established at the Great Harbour, and its probable extension later, on account of the progressing harbour works, will be made as convenient as possible for carrying on Customs work.

ART. III.

On articles which are Duty free by existing Customs Tariff no Duty will be levied.

The following are Duty free:—

For the German Troops.

- (a.) Articles for arming and outfitting the troops, including Uniforms, if directly ordered by the military or naval authorities and if accompanied by Certificate of the Colonial Government.
- (b.) Stores and Provisions ordered by the military or naval authorities in anticipation of future requirements, if accompanied by Certificate of the Colonial Government.

For the General Public.

- (c.) Machinery, Plant, as well as Parts of Machinery, Implements and Tools required for manufacturing, industrial, and agricultural purposes; also all Building Materials, Fittings, and other articles for public and official works. A written Bond for the value of the goods must in each case be handed to the Customs certifying that the articles are solely for use in the German territory. If, later, they are to be conveyed into China, they must be declared to the Customs and pay Import Duty. Failure to do so will involve enforcement of the Bond for recovery of double the amount of Duty on the value specified in it.
- (d.) Articles (Vehicles and such like) passing to and fro between the free area and outside, solely for ordinary repairs; but they are to be reported to the Customs officers, that their passing may be noted.
- (e.) All postal parcels imported and destined for private use in the German territory, if the Duty which has to be taxed in accordance with the attached declaration does not exceed \$1 (value \$20). The Customs are at liberty to examine such parcels and verify declarations as occasion demands.
- (f.) The personal luggage of passengers, declared as not containing dutiable or contraband goods; it will only be examined in cases where the Customs consider it specially necessary.

ART. IV.

The regulations laid down in Arts. 5, 7, and 9 of the Agreement of 17th April 1899 as to levying of Import Duty are hereby modified, in so far that the *free Duty area* is limited to the *free area*. Payment of Duty therefore will be made according to circumstances, either when leaving the free area or, if to be landed elsewhere, before landing. By the payment of the Duty the goods pass into free circulation, and out of Customs control. Provision having been thus made for effective collection of Duty in Tsingtau, Customs Stations on or near the frontier will, under the provided conditions, be unnecessary, and the question of establishing such can for the time being be postponed; such Stations as are required for the control of junk traffic are excepted.

ART. V.

For manufactories which are erected outside the free area, arrangements are to be made according to which manufactures will not be treated less favourably than if they came from the free area. Labour in the German territory is free of tax; consequently manufactures made in the German territory from raw materials which have been imported from the *hinterland* or by sea into the German territory are, at reshipment, only subject to such Duty payment as China has by Treaty claim for on the raw material. A list of articles entitled to be treated as raw material will, if needed, be drawn up by the Customs and Colonial authorities and revised annually at the end of each year.

ART. VI.

All trading and shipping facilities and privileges which are granted in Chinese coast ports are to be extended to the German territory, with such modifications as local conditions may require.

ART. VII.

In cases of fraud and offences against the Customs regulations, the procedure will be conducted in accordance with the spirit of the "Joint Investigation Rules of 31st May 1868"—a Colonial officer specially named by the Government to take the place of the Consul.

ART. VIII.

It is understood that this Agreement is an amendment of the original Agreement of 17th April 1899, made in accordance with Art. 20 of the latter, which, unless where modified hereby, remains in full force.

Signed and sealed at Peking this first day of December nineteen hundred and five by Baron Mumm von Schwarzenstein, His Imperial German Majesty's Minister, on behalf of the German Government, and by Sir Robert Hart, Bart., G.C.M.G., Inspector General of Imperial Chinese Customs, on behalf of the Chinese Government.

(signed) A. V. MUMM.

(signed) ROBERT HART.



Seal.



Seal.

會訂青島設關徵稅修改辦法

大清國
德國願將光緒二十五年三月初八日會訂青島設關徵稅辦法修改以期德國青島租界與中國海關

彼此交涉更較妥善起見擬訂後列修改條款其大意即係中國所允者有二一係於進口洋貨及洋樂正稅收數內提若干成歸青島租地應用二係後列之款內所有與各通商口岸貿易辦法及新關章程改易之處專允在青島照辦德國所允者特因既得提成應用並專允各益即應輔助中國在德國租界內所設立之海關辦理一切以重應徵之稅課所有兩面公訂條款開列於左

一由青島德員在租界內劃定無稅之地一區俟劃定後除此無稅區地外應由在租界內中國所設之海關徵收各色貨物稅項並由中國按膠海關進口正稅實數每年提撥二成交與青島德官作為中國政府津貼青島租地之用此二成津貼之數現訂試辦五年應於每結底後劃撥倘於此二成津貼辦法彼此或有商酌之處應於第五年正月以前聲明改訂以便從容酌辦

一在青島劃定無稅之區地應設於停泊船隻之正灣一旁由德政府或照此時擬訂局面或日後若有

因幣頓碼頭等項工程須與此劃定無稅之區地一同開拓之處應與海關一切公務無礙

一、凡在海關稅則免稅之物則在青島租界一同照免其續行免稅之物列後

一爲軍營需用之物卽如各色軍械號衣等項雖由水陸武員運到總應持有該政府所發之憑據方能照免又如軍用物料及各色食品亦應一律照辦

二凡需用各物尙有數種免稅者卽如機器並機器廠之全副配件以及機器各分件製造廠所用之傢具機料暨各種農器與建蓋衙署以及各等工程之木料器具運到時亟應來關呈交保結填註該貨價值並須擔保確係租界內應用之物方能照免嗣後若有運入中國地界之處應報關完一進口正稅否則按保結上所註之情節照應完稅數兩倍罰充入關

三、凡某樣機件卽如車輛並運物之器機等項只因有修理之處出入無稅之區地卽准免稅惟遇出入無稅區地之時均應報明以便關員稽查

四凡有運入租界之郵政包裹若係界內住戶自用之物倘按照該包隨單上所註之情形應完稅不過一

元者即係估價銀二十元之數卽應免稅但若欲隨時查考之處允由海關啓驗

五凡來往搭客攜帶之行李若物主聲報確無應行納稅之件亦無違禁之物卽准免稅雖海關不行逐次

查驗但遇有另外之情節仍可照例查察

一光緒二十五年三月初八日所定之會訂青島徵稅辦法第五七九三條專指徵收進口稅項現經酌改者卽

係將從前青島口岸概行免稅之法改爲在租界限內另行擇地一區作爲無稅之地其餘均行起徵惟嗣後

完納進口正稅隨時之辦法有二一係若將貨物運入無稅之區地應俟出此區地時方行完稅一係貨物非

運入此無稅之區地因欲運往區地限外起岸則須在未經起岸以前先行完稅凡貨一經完清稅項後聽由

貨主自便關員卽不過問是時既有以上所定由中國在德國租界內徵稅之妥善辦法或於租界邊限或於邊限左近除稽查往來華式船隻各卡外自毋庸設立關卡至嗣後應否設立之處暫行緩議

一凡在德國租界無稅區地外設立製造廠所製成之各貨應由中德兩面設法於此等貨物不必較無稅區地所出各貨因徵稅受有虧損其租界內之製造廠所用散碎物料因工作成物後其價自較原料增加茲因其增加若干之數照德章不計在應完國課之內是該廠製成各貨原來所用之料件或由內地運來或由海路運到出口時擬定應完稅數不得過原運物料約定應完之稅數爲妥由膠海關會同青島德員查看情形訂明應否立一冊簿填註製成某貨須照某散碎物料應完稅數納稅每屆年終若有應修改之處即可酌定

一凡在通商海口貿易及行駛船隻之便益在德國租界內除照該地情勢應行改辦外餘均視同一律

一凡有漏稅走私及違悖海關章程等弊各案除因無領事應由青島大憲特派委員與關員會議外其餘均照同治七年會訊章程之意酌情訂辦

一以上各節即係照原訂章程第二十條內載聲明辦法修改者其中未經修改之處仍照光緒二十五年三月初八日之原章程辦理

光緒叁拾壹年 拾壹月 初伍 日

德國駐京大臣
總稅務司
穆默押
赫德押

隨京字第貳百叁拾叁號

CIRCULAR No. 1305 (SECOND SERIES).

Postal Service, Imperial: proclamation by Governor of Shantung; I.G.'s appreciation of progress made and thanks for assistance rendered.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 20th December 1905.

SIR,

In continuation of Circulars Nos. 975 (Postal No. 52) and 1134 (Postal No. 75), enclosing copies of proclamations issued by the Governors of Shansi and Honan, I now append copy of a similar proclamation concerning postal matters recently published by the Shantung Futai. The Postal Department has come to stay: it is daily better known, and, as its work is being more satisfactorily done and also more generally appreciated by both officials and public, the outlook is as encouraging as could be hoped for and the time for fuller development is drawing nearer. I take advantage of this opportunity to thank all who have shown an interest in, and rendered assistance to, what is so far a branch of the Customs Service.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

欽命頭品頂戴署理山東巡撫部院兼提督銜節制全省軍務兼理鹽政監督臨清鈔關楊

爲

出示曉諭事照得推廣郵政設立官局爲

國家便商便民之要政自奉

旨開辦以來沿江沿海各省及內地水陸各路均由

外務部劄飭總稅務司遴派各海關稅務司就近兼辦並於各城鎮擇要添設逐漸推行所定章程取

資極廉郵遞極速成效昭著商民交便東省當南北之衝襟帶山河舟車四達烟台一埠商務夙稱繁

盛迨青島議開租界鐵路直達省城貨物轉輸商旅雲集濟南濰縣周村等處現又自開商埠內地商

務日繁各屬農工商礦學堂亦已次第興辦振興實業日異月新加以游學員紳遠涉重洋音書互達

以及官紳商民一切公私來往公牘函件日見其多必賴郵傳迅速庶資利便自應飭屬實力保護以重郵政而保利權爲此示仰合省軍民人等一體知悉爾等須知郵政局係由中國自行設立本與電報相輔而行關係本國利權甚鉅使商便民莫善於此嗣後凡赴各處郵政局投寄信物務當遵照定章辦理不得互相爭執致滋事端倘有無知之徒藉端滋擾布散謠言阻礙郵政當由各府州縣隨時查明秉公究辦但該郵局供事執役人等均須按照定章辦事如有不合亦應由地方官知照省城總局查究其各懷違毋違特示
右 諭 通 知

光緒三十一年

月

日

告 示

實 貼

CIRCULAR No. 1339 (SECOND SERIES).

Customs Service: copy of Wai-wu Pu despatch communicating
 Imperial Edict appointing two High Ministers to control
 Customs business and Staff.

INSPECTORATE GENERAL OF CUSTOMS,
 PEKING, 14th May 1906.

SIR,

I enclose for your information and guidance copy of a Wai-wu Pu despatch communicating an Imperial Edict* appointing two High Ministers (鐵良 and 唐紹儀) to control Customs business and Customs Staff. Further instructions will probably follow, but until they arrive it would be premature to do more than transmit copy of the Edict in question.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* This Edict, appointing Messrs. T'ieh Liang and T'ang Shao-yi Administrators General of the Customs, was issued on the 9th May 1906, five clear days before it was communicated to the Service. Its publication caused a considerable stir both in China and in every country having treaty relations with China, and all manner of dire consequences were predicted by diplomats, merchants, and bondholders. Representations were made by the leading Legations, especially the British Legation, which requested a written assurance that this new arrangement did not invalidate the seventh article of the Anglo-German Loan Agreement of 1896 and the sixth article of the Anglo-German Loan Agreement of 1898. That assurance was given on the 1st June 1906 in a note from Prince Ch'ing to Mr. Carnegie, the British Chargé d'Affaires (British Parliamentary Papers, China No. 1 (1906), p. 3). On the 22nd July an Imperial Edict was issued establishing the Shui-wu Ch'u (*vide* I.G. Cir. No. 1361, *postea*, vol. ii, p. 539), an organisation the specific purpose of which was to supervise all Customs affairs formerly controlled by the Wai-wu Pu and the Hu Pu. To clarify the situation the British representative urged Mr. Tang that written instructions should be issued stating that all members of the Customs Service, from the Inspector General downwards, were to continue to have the same functions, duties, and responsibilities as under the Wai-wu Pu. Mr. Tang replied that verbal instructions to that effect had already been given on two occasions to the Inspector General and that there was no objection to his issuing a Circular on those lines. The result was the issue of I.G. Circular No. 1369 (*postea*, vol. ii, p. 544).

ENCLOSURE.

外務部劄行總稅務司

爲劄行事光緒三十二年四月十六日奉

上諭戶部尙書鐵良著派充督辦稅務大臣外務部右侍郎唐紹儀著派充

會辦稅務大臣所有各海關所用華洋人員統歸節制欽此相應劄行總稅務司查照欽遵並轉飭各關
稅務司一體遵照可也須至劄者光緒參拾貳年肆月拾捌日

CIRCULAR No. 1343 (SECOND SERIES).

Native Opium: *T'ung-shui* taxation to be introduced into all provinces: Wai-wu Pu despatch communicating Memorial and Regulations concerning.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 26th May 1906.

SIR,

1.—I have again to address you, in continuation of Circulars Nos. 372, 375, 577, 579, 584, 627, 796, 811, 949, 1120, 1304, and 1314, on the subject of

Native Opium:

and to enclose herewith, for your information and guidance, copy of a despatch from the Wai-wu Pu and its enclosure—Memorial, Supplementary Memorial, and Regulations—announcing the extension of the *Eight-Provinces Consolidated Native Opium Taxation* system to the whole of the 18 provinces at an early date, and probably later on to Manchuria and the new frontier; notifying that the tax is no longer to be known as *Kao-chüan*, but as *T'ung-shui*; and directing that the Commissioners at the various ports be instructed to afford the co-operation required of the Imperial Maritime Customs by the Regulations and the approving Edict—of which a separate printed copy will reach you with this Circular.

2.—I also append an English précis of the Regulations, giving in *extenso* the articles which are of more particular interest to the Customs.

3.—The date when the new arrangements are to come into force will be notified either locally or from head-quarters later on. In the interval you will study the question and become familiar with the details of the procedure.

4.—The following are the principal points requiring your attention:—

1°. The 土膏統捐 will in future be known as the 土藥統稅, made up of *Chêngxiang* (正項), Tls. 100, plus *Ching-fei* (經費), Tls. 15; total, Tls. 115 per picul net weight (*vide* tare in Regulations) of Raw Native Opium, collected at first Office or Barrier met with, and by the Customs when Opium

passing through is found not to be accompanied by proof of payment already made elsewhere, or when the Custom House is the first Office passed *en route*.

- 2°. Prepared Opium pays *T'ung-shui* and *Ching-fei* at double, and Opium Dross at half, the rate of Raw Opium (*vide Article XI*).
- 3°. *T'ung-shui* and *Ching-fei* are payable in K'u-p'ing taels, not in Haikwan taels, and Opium is to be weighed with the K'u-p'ing scale—16 taels to the catty.
- 4°. Payment of *T'ung-shui* and *Ching-fei* once made, Native Opium is exempt from all further taxation and free to circulate in the 18 provinces on complying with the necessary formalities and taking out the necessary papers.
- 5°. A Deputy will be appointed to each Custom House, in accordance with the Ichang procedure.
- 6°. A special allowance for expenses will be issued by the Native Opium Administration to the Commissioner in proportion to the collection figures of his establishment. (When its amount is settled it is to be reported and brought to account in Account *D*, under "K. Unclassed." Salaries, if additional hands are taken on, to appear in the Account *A* Pay List with a red ink note, "Native Opium," in the "Remarks" column.)
- 7°. The documents to be issued by the Customs, in the manner and according to circumstances fully explained in the Regulations, are:
 - (a.) Round labels (圓印花)—supplies furnished by the Imperial 總局;
 - (b.) Red *Chuan-chao* (紅專照)—supplies furnished by the Imperial 總局; and
 - (c.) *Hsiang-tan* (箱單), or Chest Certificates, with the use of which Commissioners are already familiar.
- 8°. Blue *Chih-chao* (藍執照) issued by non-Customs Offices are to be withdrawn before issue of Customs documents and handed over to the charge of the Weiyuan, who will periodically forward them to the Imperial *Fén Chii* concerned.

- 9°. The collection will be accounted for and remitted by the Superintendent as usual, but the Commissioner will enter all receipts under their respective headings of Native Opium Consolidated Duty and Native Opium *Ching-fei*, and include them in his Quarterly Revenue Return, for the present, in a red ink note at the foot of the first page of the English version, and a corresponding note at the end of the Chinese version, on the lines laid down in § 4 of Circular No. 1314.
- 10°. All other levies on Native Opium are abolished, including taxes on Poppy fields—a solitary exception being made for provincial “Opium Lamp” taxes.
- 11°. The Imperial Head Office is established provisionally at Wuchang, under His Excellency K'o Fêng-shih (柯逢時), Vice-President of the Hu Pu, and nine officials of Taotai rank will be appointed by Imperial Decree to take charge of the *Fén Chü* (分局) with which it is proposed to make a start.
- 12°. The further co-operation demanded of the Customs in the way of examining Opium, detaining and confiscating it when necessary, checking cargo and documents, etc., etc., must be carefully and efficiently given, and relations with the Weiyuan, whose duties and responsibility are defined in the Regulations, maintained on a friendly footing.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

外務部劄行總稅務司

爲劄行事准財政處咨稱本處會同戶部議覆督辦土膏統捐事宜戶部右侍郎柯奏推廣各省土藥統稅辦法章程一摺又奏土膏統捐名目改爲土藥統稅片光緒三十二年四月十四日具奏本日均奉

旨依議欽此刷印原奏章程恭錄

諭旨咨行欽遵轉飭各海關監督稅務司一體遵照等因前來相應照印原奏章程劄行總稅務司分飭各關稅務司一體遵照可也須至劄者附章程四十本 光緒參拾貳年閏肆月初參日

總字第貳百拾伍號

總稅務司申呈 外務部

爲申復事奉到本月初三日

鈞劄內開准財政處咨稱本處會同戶部議復督辦土膏統捐事宜戶部右侍郎柯奏推廣各省土藥統稅辦法章程一摺又奏土膏統捐名目改爲土藥統稅片光緒三十二年四月十四日具奏本日均

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貴部鑒查可也須至申呈者光緒參拾貳年閏肆月初肆日

京字第叁百柒拾陸號

SUB-ENCLOSURE.

謹

奏爲遵

旨議覆事據戶部右侍郎辦理土膏統捐事宜柯逢時奏籌議推廣各省土膏統捐大致辦法一摺光緒三十二年三月初七日奉

硃批財政處戶部議奏片併發欽此欽遵由軍機處鈔交前來臣等查原奏大旨以鴉片流毒甚廣因思寓禁於徵之法先於土藥開辦統捐復於洋藥籌議加捐總期土藥洋藥按價值以定科則不使畸重畸輕庶商人無所趨避意至良法至美也其辦法分爲六條內洋藥加捐一條查光緒二十九年駐義使臣許珏奏請加徵洋藥由駐英使臣與英外部商辦嗣英外部覆文謂必須土藥與洋藥一律加徵方能公平商辦上年十二月該侍郎以推廣土藥統捐奏請續議洋藥稅釐照土藥一律加徵等因欽奉

硃批該衙門議奏欽此此次所議加捐容臣等妥行籌議歸併前案辦理此外各條一統定科則無論何省所產何省所銷局收關收皆定爲統捐銀一百兩隨收經費銀一十五兩均收庫平其各關向收關平者準庫平折算等語查此次推廣土膏統捐於原定八省之外又合直隸等十省同時並舉管

轄旣廣統攝爲難必先明定畫一章程庶足泯偏畸之弊該侍郎所奏係本奏定八省土薦統捐章程而損益之均爲確實不易之辦法應請照辦一內外兼籌此項土藥統捐凡各省向來每年抽收若干應即全數撥還其新增者乃充新餉至各關收數應照宜昌關均以近年報關擔數爲定額各省原抽統捐數目分別撥還其較原額溢出及較原章溢收者稅捐全數提解等語查該侍郎所奏係遵光緒三十年

諭旨辦理惟所稱各省關收數均照近年所報全數撥還一節原摺並未指定何年應均以各省關所報三十年分收數爲斷以歸一律又原奏所稱如收數增多而該省或有急需可由各督撫咨商戶部通融挪借一節與臣等請開辦統捐摺內奏定他省不得援兩湖兩廣爲例辦法未免兩歧況旣奉諭旨溢收之數另儲候解專作練兵經費的款不得挪移自應遵

旨辦理若聽其咨商通融恐將來漫無限制應請嗣後各省如有軍務急需准各督撫引廣西成案專摺奏請由臣部察覈酌撥其別項用款概不准援例率請挪移以定限制一保護商人士藥統捐一道收清黏給印花執照聽其銷售如有刦案地方官坐視不理一經稟告得實卽行撤任留緝荒僻之處酌量添撥營勇巡船

等語其意責在地方官力爲保護與第六條所請獎勵賢能叅辦貪邪各節激勸兼施寬嚴並濟所以澄官
方卽所以恤商力其所稱一切苛細之捐概行停止尤深得立法之本意應令該侍郎及各將軍督撫通飭
各省關局本一體遵照辦理如有巧立名目藉端需索查出卽行嚴叅一禁設煙館查此次辦理統捐意在
以徵爲禁且與該侍郎咨送詳細章程內仍收燈捐一條未免自相齟齬應請暫從緩議抑臣等更有請者
此次開辦統捐旣由八省而推廣十八省則東三省新疆應亦在推廣之列相應請

旨飭下該侍郎與東三省新疆各將軍巡撫會議合辦以綜事權而昭畫一至該侍郎咨送詳細章程臣等公同
查閱逐加考訂一併開具清單恭呈

御覽卽將此項章程仍寄該侍郎刊印分行各省遵照開辦伊始所有一切辦法大致略定其未盡事宜及將來
有應行變通之處再由臣等妥商辦理所有遵

旨議覆緣由理合恭摺具陳伏乞

皇太后

皇上聖鑒謹

奏

光緒三十二年四月十四日奉

旨依議欽此

再土膏統捐名目創自兩湖惟查從前各省徵收土藥稅章程不一有出產稅過境稅落地稅諸名目現既定爲每土藥一百斤徵正稅銀一百兩隨徵一五經費十五兩一道收清粘給印花執照聽其所之無論何項雜稅概行刪除若仍襲統捐之稱名實似不相符擬請嗣後改爲土藥統稅以昭核實是否有當謹附片

陳明伏祈

聖鑒謹

奏

光緒三十二年四月十四日奉

旨依議欽此

謹將核定土藥統稅章程繕具清單恭呈

御覽

計開

抽收條款

一舊章每土毛重一百斤除外箋九斤內皮四斤餘卽作爲淨土查各省包裹不同輕重亦異今定除去箋每土百斤再除內皮四斤無紙包者不准除皮更無折扣每淨土一百斤不分稅捐共收正項統稅庫

平銀一百兩隨收經費庫平銀一十五兩此外並無絲毫別項名目無論何省所產何省所銷均無減折兩湖兩廣一律辦理皆於第一局卡如數完繳黏給印花執照聽其運銷何省不准重徵並不得有過境稅落地稅等名目各局十秤十之秤每斤均照庫平十六兩較准

新關抽收子口復進口稅每淨土一百斤宜昌向收關平銀五十二兩八省統捐加抽膏捐關平銀五十二兩今再加收經費一項三共折合庫平銀一百一十五兩各新關均照此數抽收仍以一百兩爲正項十五兩爲經費查各新關章程不一除分別原抽稅銀數目照各省每年額數撥還外餘均提解充餉凡土藥山上游經過者卽由上游第一關抽收由下游上運者卽由下游第一關抽收均由稅務司代徵其正稅經費由各關監督報解仍視收數多寡由統稅局酌給津貼於經費項下開支各省新關由各分局派員查驗仿照宜昌關辦理已收統稅之土由稅務司代貼總局圓印花填給總局紅專照並於箱面黏貼箱單沿途各關查驗相符卽予放行如未貼箱單者卽開箱查驗無專照印花者卽係私土應令照章充公宜昌一關原照光緒三十年報運土藥一萬一千八百三擔定額撥還稅銀額外溢收由關道將稅項一併提解總局各省海關查照三十年所收額數辦理額外溢收稅項均解總局充餉又新開商埠及

向無土稅報部各關此後如有土藥報關一律照新章抽收儘數提解總局此項加徵之款向爲各省所無一概無庸撥還應通飭關道並咨明外務部飭總稅務司通飭各關稅務司遵照查八省原訂章程祇准運銷蘇閩兩廣其改售兩湖贛皖者補交落地膏捐今旣改爲統稅應准一律通行無論運銷何省均不再行加抽

一各土商如在各局卡報完統稅已黏給方印花藍執照運至第一關改由輪船裝運卽報明該關將原領執照繳呈查驗相符卽由委員照原給藍執照若干張換給紅專照若干張逐張加蓋某關換給紅戳每隻加貼海關箱單一紙註明原貼方印花字號收捐數目不再加貼印花聽其運銷仍將原繳藍執照加蓋某年月日某關收換專照某字號紅戳按月造冊申送分局轉呈總局查核其應撥還之款由分局照額數撥還逾額不撥向無此款者不撥

一舊章稅銀按季繳完捐銀約五十日繳完均由稅鋪報繳以後應收現銀如無現銀以土押抵填給抵稅存單限三箇月持單取贖黏給照花聽其運銷逾限不取由公家按稅數變賣餘土發還收回存單按月

冊報總局惟款數太鉅如設局處所非大鎮市現款難籌准土商公同出結保以殷實店號匯票解局不得過一月之期亦不取息銀如有閒款仍由土商賠繳又偏僻州縣銀兩缺少或以制錢或以銀元繳稅應由各分局隨時隨地按照市價核算不准抑勒

自此次奏定統稅章程以後所有各省畧粟地稅應即一律停徵以紓民力倘各州縣再私行徵取查出從嚴參辦

未開辦以前由戶部先行文各省調查各該省舊章每十百斤原抽若干歲收若干劃清界限開辦以後悉照新章抽收除扣還該省每年原抽額數外餘即歸入溢收項下報解

云貴川陝皆在上游近畿一律開辦應於扼要之處一道收清粘貼印花發給執照聽運何省與各關發給照花同各省本產土藥如運出境一律粘給照花聽其運銷至土商在某省銷售即報明各局卡繳呈原領執照換給箱單粘貼雙面准在本境銷售其由關給照者土商如在某省銷售亦將原領紅專照繳呈各關卡委員即於原貼箱單上加蓋某省銷售紅戳土商如未繳呈專照執照不准銷售各省原有之款即以執照爲憑分別撥還向無撥款者毋庸議撥

一各省本產土藥在本境銷售仍由各省派員設局會同地方官抽收均按新章完納由總局發給方印花另刊發四聯稅單填明土藥元件斤兩印花號數不給執照只准行銷本省銷售時亦報明局卡繳呈稅單粘給箱單以憑撥款如欲改運出境卽須報明本省局卡繳呈稅單查驗相符換給執照方准出境不再粘貼印花亦不重徵若擅運出境查無執照卽以私論

一凡產土省分向來抽收科則無論稅釐出境等項名目均由分局查明確實統計每百斤共收銀若干卽以近年全年收數著爲定額申詳立案應撥之款卽在該省行銷本境統稅款內照額撥還仍按每歲稅單及稅單存根核計逾額不撥其出境之土所收統稅須撥還行銷省分原有之額款概不提還本省以示區別

一溢收之款專備練兵經費所有產土各省自此次定章之後未便再議加徵至各省所收燈捐爲數無多暫不遽裁惟不得再行加重此外如有別捐一律停止以恤商艱

一統稅專徵土藥其有熬膏販運者應定限制凡商旅自備吸食者攜帶不得過十兩烟灰不得過二十兩逾此應卽報稅每熟膏一斤照土藥二斤完稅烟灰二斤照土藥一斤完稅一律黏貼印花不給執照隱匿不報查出全數充公

派員條款

總局暫設武昌省城各省均於扼要之地設立分局暫派直隸山東一員河南山西一員四川雲南貴州一員湖北一員江西湖南一員江蘇安徽一員浙江福建一員陝西甘肅一員廣東廣西一員共九員均奏派以道員爲正辦綜理稅務責任綦重該省溢收數目卽爲該員考成每月准支薪水銀三百兩公費銀二百兩共五百兩其一員兼辦二三省者由該員稟請委員加薪分註辦理每月准支薪水銀二百兩公費銀一百兩均刊給關防以昭信守此外分局所委各員關防鈐記由分局刊給報查又川雲貴三省現祇派正辦一員如照顧不及必須添派正辦仍由該侍郎續行奏明辦理

一各省設局公事繁多固宜受成於總局而亦間有急切事件迫不及待者應由各分局一面稟知總局面或用密電或用函牘徑達財政處戶部以期便捷其尋常事件仍概由總局核轉以一事權

一各省分局酌用稽查辦事各員按公事之繁簡收數之多寡酌量委派至各省局卡仍由各該省自行派員專管其有由各州縣經收者亦暫勿更張一切照花稅單箱單專由分局派員經理庶責任各有所歸但各省原徵土藥稅積弊甚深此次改定統稅宜如何釐剔弊端應由總局督飭分局各員隨時體察妥籌辦理

一各省抽收此項統稅本省委員與分局委員彼此互相稽核和衷商辦以期日有起色如員弁緝私得力辦事認真應由統稅分局正會辦詳報該侍郎會同各該督撫奏請獎敍若收多報少減價招徠即由統稅分局正會辦據實稟悉如扶同徇隱一經發覺一併撤究

一各省局卡除應增設者由統稅分局覈辦外至原設局卡及差委各員應於統稅分局初立時由各本省開單報明備查其有應留應裁及更換差委之處應由本省督撫督飭司局會同統稅分局妥商辦理

一 己完統稅士藥運赴各省祇准第一局卡查驗放行卽將入境商名士藥斤兩照花號碼每旬列冊開報
 總局分局凡各省第一關卡由分局派員會同本省委員辦理以後各卡祇須驗票放行如有故意留難
 需索規費者准士商赴本地方官衙門及總局分局指明呈控

一 士藥統稅戶部另派專員管股並酌派數員歸該大臣差遣俾資練習其一五經費視收數之多寡酌提
 二 三成解部備用

一 火車通行隨處可以上下偷漏最多稽查尤屬不易應妥定嚴密章程切實整頓

照花條款

一 印花執照專照稅單箱單均由總局製造發給分局由分局派員分駐各關卡經營會同本省委員監視
 黏給各省不必再貼印花以免混淆如已貼印花而無專照執照稅單及有專照執照稅單而未貼印花
 者卽係分開取巧查出充公如有未貼印花之土來局稟報查明由何路運來實非有心偷漏者准其照
 章補繳黏給照花聽其運銷如未經報明拏獲者充公不准議罰

一印花仍照舊章各局用方海關用圓製造務極精緻均分別省分編列字號年月蓋用總局印花關防其四聯執照用藍色四聯專照用紅色稅單用黑色亦編列字號年月騎縫蓋用總局執照關防收稅數目蓋用分局或各本省關卡關防鈐記發給某關卡者由分局加用紅戳每土一箱或一簍填給執照一張或專照一張或稅單一張除填給土商外餘三聯一存本局謂之存根一解總局備查一解戶部備核均隨旬報申送總局不得先後參差以便查對如有短少卽行查究

一土商繳呈原領執照專照稅單均由各關卡委員按月開冊並將執照專照稅單加蓋某年月日某關卡收存戳記彙送分局由分局按月申報總局查藍執照黑稅單尙有撥款紅專照并無撥款所以必須繳呈者欲藉以考察每年各省銷數多少卽據此以定考成惟必須針孔相符不得稍有參差其箱單存根每月專繳分局

一查驗各土若無照花自應充公如將印花收藏未經黏貼土面查驗時始行取出卽爲舞弊取巧或粘貼不固數目錯誤字跡模糊者除土扣留外查明係何卡所發卽將委員分別究懲不得諉過司事

支報條款

一各該省局卡每月抽收正稅經費銀兩須按月全數解交統稅分局由統稅分局遵照奏定分撥章程核

定應撥數目如數撥還該省餘均解交總局存備支提所有各該省局卡收支數目應造冊二分呈送統稅分局統稅分局存留一分仍將該省各局卡收支數目彙造二冊連同各局卡報冊一分按月呈送總局總局存留一分彙齊造具各省收支全冊連同各分局報冊一分送部冊式由總局刊發務須核對清楚數目均用大寫年月騎縫加蓋關防上月之冊不得過下月其省分較遠者酌展限期半月按季由總局彙齊造報戶部查核其直隸山東山西河南陝西甘肅等省各分局溢收統稅銀兩應即就近徑解戶部以昭簡捷

一各省應撥之款原定江西歲撥七十萬兩湖南歲撥二十四萬兩並一成經費如以後各年收數與光緒三十三十二兩年收數不相上下均仍照舊辦理惟內應扣除局卡委員薪費餘卽照撥倘收數不及則撥款亦照原徵比例遞減又江西本產土藥無多卽由統稅分局派員徵收又安徽原撥川雲貴土稅五萬兩其本產土藥稅向未報部現定爲安徽本產土藥仍照本省每百斤原收統捐四十兩之數撥還其行銷川雲貴土亦按每土百斤撥還銀四十兩挹彼注茲所得較多無庸以五萬兩爲歲撥之額惟湖北

係創辦土膏統捐省分且有專款待支應准照其本省銷數每擔按一百兩正款全數撥還又湖北本產土稅如何分撥應由該侍郎查明原徵稅則及近年收數另行報部核定以上各省銷數均以繳照爲憑其局卡委員薪費均卽由所撥款內扣除兩廣自辦兩年於本年十月底限滿未屆限以前亦按繳照之數每擔撥還正稅銀一百兩其由兩廣出境之土仍應遵照光緒三十一年五月兩廣督撫會銜電奏之文將兩廣出境土藥統稅經費全數提解總局以憑分撥此外各省原有之款均按照光緒三十年報收數目照數撥還餘提充餉

一凡應撥之款以土商繳呈執照稅單爲憑逾額不撥每月由各局卡冊報分局由分局核定造冊呈解總局惟執照稅單必須由該局卡委員加蓋某員銜名及某月日收存戳記總局專憑此爲稽核如有參差或漏未申繳不准撥款

一凡奏派各員薪費局用額支活支各款先由各分局詳報總局核咨財政處戶部核定立案卽於所收經費項下開支緊要因公電費亦准報銷不得擅動正款開辦經費暫由總局墊發俟收有經費銀兩卽行解還以清界限各省自設局卡薪費及緝私勇餉均由本省支發不得於經費項下開支總之分局委員

由分局開支各省委員由各本省開支便無含混惟本省各卡造冊解款不無煩費應視解款之多少酌給津貼不令賠累

一各省查獲私土均歸各省一半充賞一半充公由分局派員緝獲之士始准該分局分別照章辦理仍須按月報查凡充賞充公及抵押發賣之土須黏給照花照章扣除統稅經費方准發售如無照花仍以私論充公之銀俟有成數報解總局按季專冊報部

一總局分局均未設庫所收統稅銀兩不得不存放商號准按月酌取息銀津貼匯費每月據實冊報不准過取重息如有倒閉由該員賠償如無可存放生息亦即先行稟明此項收支每年由總局專款報部

善後條款

一鴉片流毒盡人皆知欲圖自強非禁止不可今既不能驟禁故加重以抑之惟必須實行以徵爲禁之方法爲有裨應由各局員隨時隨地設法勸諭並會同地方官設立戒煙會總期漸銷漸少漸少漸無以免爲害生靈雖稅項短絀亦所弗恤

一木盡事宜應隨時隨地酌量情形分別奏咨辦理

ENCLOSURE No. 2.

 PRÉCIS OF NATIVE OPIUM CONSOLIDATED DUTY
 AND CHING-FEI REGULATIONS.

A.—DUTY ASSESSMENT AND COLLECTION: ARTICLES I TO XI.

Article I.

By previous Regulations a tare of 13 catties was allowed for each picul of Native Opium—9 catties for the outer packing (chest or basket) and 4 for the inner wrapping—the remainder being considered net weight. But the method of packing and weight of *emballage* is not the same in all provinces, and so the tare is now fixed as follows: the actual weight of the chest or basket is first to be deducted, and then a further deduction of 4 catties per picul made for inner wrapping, or *emballage*. In the absence of inner paper *emballage* the 4-catty allowance is on no account to be made.

The distinction between *Shui* and *Chüan* is done away with, and a *Consolidated Opium Duty* proper, of *K'u-p'ing Tls. 100 plus Ching-fei of K'u-p'ing Tls. 15*, will be collected on every 100 catties net weight of Native Opium to the exclusion of any and every other kind of tax, and no rebates whatever will be made, no matter in what province the drug is produced or where eventually sent for consumption, Liang Hu and Liang Kwang included. Duty and *Ching-fei* are payable in full at the first Office or Barrier met with *en route*. Labels will there be affixed and Certificates issued enabling the drug to proceed freely to any of the 18 provinces without further taxation, *Kuo-ching* and *Lo-ti* Dues, etc., being abolished. Opium is to be weighed by all Offices and Barriers with the *K'u-p'ing* scale—16 *liang* to the catty.

Article II.

The Arrival Duty collected by the Imperial Maritime Customs has been at Ichang *Hk.Tls. 52* per picul net weight, *plus Hk.Tls. 52* for Eight-Provinces Consolidated *Kao-chüan*. An addition is now made in the shape of the *Ching-fei* item, bringing up the total under the three headings to *K'u-p'ing Tls. 115*. The Imperial Maritime Custom Houses will accordingly collect at this rate in future, but bringing *Tls. 100* to Duty proper Account and *Tls. 15* to *Ching-fei* Account. As regards the appropriation of the collection, the circumstances vary with the different Custom Houses; but after deducting for account of the various provinces concerned whatever would be due as annual fixed *quotæ* on the basis of the old Duty

rates, the residue is all of it to be remitted for Imperial purposes. Opium moving outwards will pay Duty at the first *inner* province Custom House, and moving inwards at the first *outer* province Custom House, met with *en route*, the collection to be made by the Commissioners of Customs on behalf of the Native Opium Office, and accounted for by the Customs Superintendents under the Duty and *Ching-fei* headings and duly remitted. In proportion to the importance of the collection, a special allowance for expenses is to be made by the Opium Administration to the Customs, and charged to *Ching-fei* Account, and a Weiyuan will be appointed by the Imperial Sub-Office to attend at the Custom House in connexion with Native Opium affairs, in accordance with the Ichang procedure.

To all Opium which has paid Consolidated Duty at a Custom House the Customs, on behalf of the Opium Administration, will affix Imperial Head Office *round labels* (總局圓印花) and issue Head Office *red Chuan-chao* (總局紅專照), at the same time pasting to the outside of the chest or basket a *Chest Certificate* (箱單)—to be checked at other Custom Houses, Barriers, etc., met with later *en route*, and, if found in order, to be recognised as exempting the Opium from detention; but in the absence of the said Certificate, the chest will be opened and examined, and if the contents are found to be unprovided with *Chuan-chao* or labels, then it will be a clear case of smuggling, and confiscation will duly follow.

In the case of Ichang, the amount passed through the Customs during the 30th year of Kung Hsü (1904) was 11,803 piculs, and this figure is taken as the basis for the calculation of appropriations on provincial accounts, the residue to be all of it remitted by the Superintendent to the Head Office. By all the Customs Superintendents the 1904 figures will similarly be taken as the basis for provincial appropriations, and anything collected in excess will be similarly remitted to the *Tsung Chü* for Imperial purposes. The entire collection, however, will have to be remitted in the case of newly opened ports, and ports for which the Customs Revenue returns to the *Hu Pu* have so far not contained Opium figures, if hereafter Opium should begin to report to the Customs at such, whereon Duty would be collected in accordance with the new Regulations. As this would mean an increment of Duty not heretofore enjoyed by the provinces, there would be no question of provincial appropriations.

The various Superintendents will be duly notified and the *Wai-wu Pu* requested to let the Inspector General transmit the necessary Circular instructions to the Commissioners of Customs.

The original Eight-Provinces Consolidated Opium Tax Regulations only permitted the transport for sale of Native Opium to four of the *outer* provinces, *i.e.*, Kiangsu, Fuhkien, and Liang Kwang, and if the declared destination was subsequently changed to Liang Hu, Kiangsi, or Anhwei, required a further payment of *Lo-ti Kao-chüan*. Now all this is merged into the Consolidated Opium Duty charge, upon payment of which the Opium can circulate freely and be sent to any province for sale without further taxation.

Article III.

Merchants having paid *T'ung-shui* at a given Office or Barrier will receive square labels (方印花) for their Opium and take out blue *Chih-chao* (藍執照) covering the consignment. On arrival at the first Custom House through which transhipment to steamer is desired, the documents will have to be produced for verification, and, if found in order, the *Weiyüan* will issue in exchange for the blue Certificates a corresponding number of red *Chuan-chao* with an impression of the Customs red stamp on each copy. A Customs *Hsiang-tan* will be pasted to each chest or basket, recording the series numbers of the original square labels and the amount of Duty paid, it not being necessary to affix fresh labels, and the consignment will thereon be free to proceed to destination. The original blue *Chih-chao*, after being stamped with the particulars of the date and series numbers of the red *Chuan-chao* issued in exchange by the Customs, will be enclosed with a monthly report sent to the Imperial Branch Office for transmission to the Head Office. The provincial *quotæ* of the Revenue will be calculated and surrendered by the Branch Office, but without taking into account amounts collected over and above the fixed figures or received from ports not having previously collected on Native Opium.

Article IV.

According to the original rules three months were allowed for settlement of Duty accounts, and about 50 days for *Kao-chüan* accounts, both under guarantee of recognised *shui p'u* (稅鋪). In future ready money will be required. If no ready money is available, a portion of the Opium may be deposited in exchange for a Duty Equivalent Deposit Receipt (抵稅存單) and the rest permitted to proceed with documents and labels. If upon the expiration of the term of three months allowed the deposit has not been redeemed, as much of the Opium as will cover the Duty will be sold and the rest returned upon surrender of the Deposit Receipt. Monthly returns of such transactions will be made to the Head Office.

However, if the place where an Opium Office is established be not a flourishing trade centre, and there be difficulty therefore in providing the necessarily large sums of ready money, the Opium merchants may jointly sign a bond and go security for some reliable and wealthy business concern, whose bills may thereafter be accepted on condition that they are honoured within a month and no interest charged, and that in the event of their being dishonoured the Opium merchants make good the loss. Silver being scarce in out-of-the-way departmental and district cities, payments may there have to be made in copper cash or in dollars, and the Opium Sub-Offices will be required to accept such at the proper rates of the day and place and to refrain from extortion.

Article V.

Provides for the abolition of taxes on Poppy fields and for the punishment of local officials continuing to surreptitiously levy same.

Article VI.

Provides that before introduction of new procedure the Hu Pu shall call on all provincial authorities to investigate and report particulars of Native Opium taxation under previous regulations, and total yearly collection, with definition of provincial boundaries, etc., and reiterates rules *re* provincial appropriations of Revenue.

Article VII.

Provides that as Yunnan, Kweichow, Szechwan, and Shensi are inner provinces, arrangements should be made at strategical points within their borders for the effectual collection of the Consolidated Duty and issue of labels and documents, etc., in the same way as done by the Customs. The Opium produced in a given province is entitled to be exported to another on obtaining the requisite documents and following the requisite procedure at both ends and *en route*, it being necessary that a red stamp be affixed to the *Hsiang-tan* to designate the province where the Opium is ultimately to be disposed of, and that the documents be produced for inspection and exchange, as the *Chih-chao* are the basis for calculations of provincial *quotæ* of Revenue.

Article VIII.

Provides for the establishment of provincial Offices to control and collect on Opium produced and consumed within the province itself, for which the documents are square labels, issued by the Imperial *Tsung Chü*—Quadruplicate Memoranda (四聯稅單) with particulars of number of balls or parcels, weight, and series

numbers of labels, and *Hsiang-tan*, but no *Chih-chao*. If it is desired to change destination of Opium and export it from the province, this can be done on presentation of the Quadruplicate Memorandum to the Opium Office to be exchanged for a *Chih-chao*, if documents and merchandise are in order. No additional labels are necessary and nothing further is to be collected. Without a *Chih-chao* (or *Chuan-chao*) Opium found outside the borders of its own province is held to be smuggled.

Article IX.

Concerns calculations of provincial *quotæ* of Revenue.

Article X.

Provides that the residue of the collection after deduction of provincial *quotæ* shall be appropriated by the Central Government, for army reorganisation purposes. No increase of taxation is to be proposed by the provinces. The *Lamp Tax*, however, as not being heavy, may continue to be collected until further orders, but cannot be increased, and the collection of all other kinds of levies on Opium is to cease.

Article XI.

The *T'ung-shui* especially concerns Raw Opium, but there is also Prepared Opium to be considered: not more than 10 *taels* may be carried for personal use Duty free, and not more than 20 *taels* of Opium Dross. Any excess over such amounts is to be reported and pay Duty—Prepared Opium at double the rate, and Opium Dross at half the rate, of Raw Opium. Labels will be issued, but no *Chih-chao*. The penalty for omitting to report will be confiscation.

B.—OPIUM STAFF APPOINTMENTS: ARTICLES XII TO XIX.

Article XII.

The Imperial Head Office (總局) will be established at Wuchang temporarily, and Imperial Branch Offices (分局) at strategical places in all the provinces. For the present, an official of Taotai rank, appointed by Imperial Decree, will be in charge of one, two, or more Imperial *Fén Chü*, grouped as follows:—

- | | |
|---------------------------------------|--------------------------|
| 1. Chihli and Shantung. | 5. Kiangsi and Hunan. |
| 2. Honan and Shansi. | 6. Kiangsu and Anhwei. |
| 3. Szechwan, Yunnan,
and Kweichow. | 7. Chekiang and Fukien. |
| 4. Hupeh. | 8. Shensi and Kansuh. |
| | 9. Kwantung and Kwangsi. |

The rest of this article deals with salaries and minor appointments.

Article XIII.

Defines relations between *Fén Chü* and *Tsung Chü*, and empowers the former to communicate direct with the *Hu Pu* and *Ts'ai Chêng Ch'u* in urgent cases.

Article XIV.

Concerns appointment of *Fén Chü* staffs, and determines functions of Imperial *Fén Chü* as distinct from those of provincial Opium Offices and Barriers.

Article XV.

Concerns relations between the new administration officials and the provincial Native Opium officials.

Article XVI.

Reserves establishment of new Offices or Barriers to Imperial *Fén Chü*, and prescribes procedure for abolishing old Offices or Barriers and reducing former staffs, etc.

Article XVII.

Concerns procedure at first Office or Barrier, limits functions of other Offices or Barriers encountered *en route*, and authorises merchants to lodge complaints if meeting with obstruction or extortion.

Article XVIII.

Concerns appointments of Opium officials in or directly deputed to Wuchang by the *Hu Pu*, and appropriation of part of the *Ching-fei* collection for their salaries and allowances.

Article XIX.

Concerns regulations to be drawn up for restricting Opium smuggling on railways.

C.—DOCUMENTS AND LABELS: ARTICLES XX TO XXIII.

Article XX.

Supplies of labels and documents will be provided by the Imperial Head Office, and no provincial labels may be used. Opium labelled but unaccompanied by documents, or covered by documents but unlabelled, is liable to confiscation. Upon an application for unlabelled Opium being handed in, details of route followed and proof of *bona fides* will have to be furnished or confiscation will ensue, without the option of a fine.

Article XXI.

Labels will be square or round according to whether affixed by the Opium Offices or the Customs and of good quality. They will contain particulars of province, series number, and date, and bear the *Tsung Chü* seal. The Quadruplicate *Chih-chao* will be blue, the Quadruplicate *Chuan-chao* red, and the *Shui-tan* black, and they will also contain particulars of series numbers and date, bear the *Tsung Chü* seal over the section joints, and the entries of Duty collected will bear the stamp of the *Fén Chü*, Customs, or Barrier concerned. If supplied by the *Fén Chü* to any Custom House or Barrier for issue, then all such documents must further bear the *Fén Chü* red stamp; each chest or basket of Opium will be supplied with one section of the document—*Chih-chao*, *Chuan-chao*, or *Shui-tan*. Of the remaining three sections one is for *Fén Chü*, one for *Tsung Chü*, and one for *Hu Pu*, to be forwarded regularly every 10 days to *Tsung Chü*, and any discrepancy to be inquired into at once.

Article XXII.

Concerns transmission of documents by *Weiyüan* to *Fén Chü* and subsequently by latter to *Tsung Chü*, and the relative importance of the various documents for the calculation of provincial *quotæ*.

Article XXIII.

Opium unprovided with labels and documents is forthwith liable to confiscation. If the labels have not been affixed to the Opium but secreted and only produced at moment of examination, or if the labels are badly affixed, the figures wrong, and the entries illegible, not only will the Opium be detained pending inquiry, but the *Weiyüan* of the Barrier concerned will be held responsible and called to account.

*D.—ACCOUNTS, ETC.: ARTICLES XXIV TO XXIX.**Article XXIV.*

Remittances of total collection are to be made monthly by all Offices to the *Fén Chü*, which will apportion the provincial *quotæ* and remit the surplus to the Imperial *Tsung Chü*. The rest of this article concerns the preparation and transmission of the collection and expenditure returns.

Article XXV.

Provides in detail for the apportionment of the collection among the provinces as per their fixed *quotæ*, and for the remittance to the Central Government of the surplus Revenue.

Article XXVI.

Concerns treatment of documents in connexion with calculation of provincial *quotæ*.

Article XXVII.

Concerns provision of funds for the administration, and keeping and rendering of accounts.

Article XXVIII.

Concerns treatment of proceeds of confiscated Opium—of which 50 per cent. is to be issued as rewards to seizing officers. All Opium seized and sold, as well as deposited Opium sold to satisfy Duty claims, must pay Duty and *Ching-fei* and be supplied with documents and labels or it will be liable to confiscation over again. Proceeds of confiscations (Government share) to be sent to *Tsung Chü* as soon as they commence to accumulate, and quarterly statements to be submitted by the latter to the *Hu Pu*.

Article XXIX.

Concerns banking arrangements of *Tsung Chü* and *Fén Chü*, and responsibility of officials in connexion therewith.

*E.—FUTURE ARRANGEMENTS: ARTICLES XXX AND XXXI.**Article XXX.*

The result aimed at by this increased taxation is not increased Revenue, but the general discouragement of the Opium habit, resulting finally in its disappearance.

Article XXXI.

As required by circumstances, matters not exhaustively dealt with herein will be reconsidered in detail with a view to the issue of further instructions.

CIRCULAR No. 1353 (SECOND SERIES).

Salt smuggling: stricter preventive measures to be put
into force on Yangtze; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 28th June 1906.

SIR,

With reference to a previous Circular (No. 157, Second Series), to which your attention is invited, concerning

Salt smuggling, etc.:

you will see, from the copy of a despatch from the Wai-wu Pu enclosed herewith for your information and guidance, that the question of Salt smuggling on the Yangtze by steamers and lorchas—especially of Chekiang Salt finding its way on board vessel at Shanghai—has again been brought to the notice of the Government, by the Hupeh Salt authorities through the Nan-yang Ta-ch'êñ. Preventive measures as taken by the Customs are not considered adequate, and greater care in searching vessels, more energy in making Salt seizures, and severer treatment of detected Salt smugglers—required to be handed over to the local officials for punishment—are looked for from Commissioners and their preventive staffs generally, and at Shanghai in particular. Moreover, where other means fail, it is demanded that cases of Salt smuggling shall be brought under the category of "false manifest" cases and dealt with accordingly, in conformity with suggestions made to the Tsungli Yamêñ some years ago. The Board gives its support to the above provincial views and directs compliance therewith by the Customs. You will shape your action as required. You will, however, note particularly that the instructions now issued and the procedure directed by the Board to be adopted apply first of all and primarily to vessels under the Chinese flag: if they cannot be used successfully where Foreign-flag vessels are concerned, the "false manifest" action is then to be tried.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

外務部劄行總稅務司

爲劄行事光緒三十二年閏四月三十日淮南洋大臣文稱據湖北督銷局詳稱鄂岸濱臨大江爲九省通衢私鹽最易攔入其最甚者以下游輪船夾板船夾帶之浙私爲大宗江漢關雖設有扒手人數過少不及兼顧每一輪船到岸多有夾帶十引八引洋關緝查不無遺漏縱於到埠輪船認真搜查然查獲私鹽僅由稅司提存彙總繳局每月不過萬斤數千斤之譜並未將夾帶之人根究送懲所繳之鹽仍照章變價充公課釐俱失實於淮銷餉源大有關礙若不嚴定章程認真罰辦不足以示懲儆而肅鹹綱請重申定章劄飭上海輪船招商總局轉飭各輪船主約束水手人等不准夾帶私鹽致干罰辦並飭江海關道照會稅務司轉飭扒手將到埠輪船認真搜查獲有私鹽卽行照章議罰並將夾帶之水手人等送交地方官懲辦並通飭沿江各關知照等情除通飭外咨請照總稅務司前申按照艙口單漏報之例比擬飭遵等因前來查光緒七年間總理衙門據總稅務司申稱私鹽皆出於船上水手人等攜帶不能不惟該船主是問若查出私鹽分別煤艙內外將管輪並船主大副等罰銀若干煤手人等送交地方官懲辦現在長江大半係華商輪船可由中國自主應先訂華商船隻辦法知會各國大臣如該國船隻不能依行卽按照艙口單漏報之例比擬辦理等語當經咨行在案茲淮南洋大臣重中定章通飭各關緝查輪船夾帶私鹽認真比擬罰辦相應劄行總稅務司查照轉飭照辦理可也須至劄者光緒參拾貳年伍月初

肆日

CIRCULAR No. 1361 (SECOND SERIES).

Customs Service: Shui-wu Ch'u opened by Ministers appointed
by Imperial Edict to control Customs business and Staff.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 27th July 1906.

SIR,

In continuation of Circular No. 1339,* with which you were sent a copy of an Imperial Edict appointing two Chinese Ministers to control Customs affairs, I have now to enclose you herein two despatches. One is from the Shui-wu Ch'u (稅務處), the new Department which the Ministers have established and which was opened for business on the 22nd instant; the other is from the Wai-wu Pu. These two despatches—and they are the only ones the Inspector General has received so far on the subject they deal with—lay down the relations which are henceforth to exist between the Inspectorate General and the Board and Department. You are to take careful note of their contents and be guided by them.

I am, etc.,

(signed) ROBT. E. BREDON,

Deputy Inspector General
(For Inspector General).

* *Antea*, vol. ii, p. 508.

ENCLOSURE No. 1.

欽命督辦稅務大臣軍機大臣戶部尚書鐵
會辦稅務大臣外務部右侍郎唐

劄行事本大臣等奉

旨辦理稅務所有開辦日期已另行知照在案查各關稅務向隸外戶兩部現本大臣等已遵

旨設立稅務處專司其事卽以六月初二日開辦之日爲始嗣後各關事務除牽及交涉仍由外務部核辦

支用稅項應候戶部指撥外其餘凡有關係稅務各項事宜統應逕申本處核辦相應劄行總稅務司

查照可也須至劄者

右劄太子少保銜花翎頭品頂戴總稅務司赫 淮此

光 緒 叁 拾 贳 月 初 貳 日

爲

ENCLOSURE No. 2.

外務部劄行總稅務司

爲劄行事光緒三十二年六月初二日接准稅務大臣咨稱本大臣等恭奉

諭旨辦理稅務查各關稅務向來分隸貴部現本大臣等已遵

旨設立稅務處卽以六月初二日開辦之日爲始嗣後各關事務除牽及交涉仍由貴部核辦外其餘關係

稅務以及總稅務司申呈冊報各事宜應逕達本處核辦相應咨呈查照轉飭遵照等因前來本部查

現在稅務既有專轄嗣後所有關係稅務及各關申呈冊報各事宜自應逕達稅務處核辦相應劄行

總稅務司查照通飭各關稅務司遵照可也須至劄者光緒參拾貳年陸月初肆日

CIRCULAR No. 1368 (SECOND SERIES).

Manchuria: opening of Antung, Tatungkow, and
Moukden notified.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 13th September 1906.

SIR,

I am circulating herewith, for your information, copy of despatch from the Shui-wu Ch'u, from which you will gather that, in accordance with the stipulations of the American and Japanese Treaties, China is proceeding with the opening to trade of Moukden, Antung, and Tatungkow. A Custom House is about to be established at Antung and a sub-office at Tatungkow, under the jurisdiction of the Taotai of the Tung-pien Circuit as Superintendent, while the question of opening a Customs establishment at Moukden is reserved for future consideration.

You will be duly notified when the office at Antung begins to function.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

稅務處劄行總稅務司

爲劄行事光緒三十二年七月十七日准外務部咨稱中美中日商約載明奉天府安東縣大東溝三處由中國自行開埠通商現經北洋大臣

盛京將軍會同奏准於安東縣設立海關名曰安東關以東邊道改爲關道監督安東關仍兼管中江稅務並於大東溝附設分卡歸該道兼轄其奉天府設關另行覈辦等因前來相應劄行總稅務司查照可也

須至劄者光緒參拾貳年柒月貳拾貳日

CIRCULAR No. 1369 (SECOND SERIES).

Customs Service: establishment of Shui-wu Ch'u does not affect I.G.'s relations to ports; work to continue on old lines; circulation of rumours in connexion with deprecated.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 22nd September 1906.

SIR,

Circulars Nos. 1339 and 1361* acquainted you with the establishment and opening of a separate and special office to deal with Customs affairs. The Inspectorate, which had hitherto functioned in and under the Tsungli Yamén and Wai-wu Pu, was thereon accordingly instructed to report henceforth to, and take its orders from, the new department, the Shui-wu Ch'u (稅務處). The two Ta-ch'en appointed to control the Shui-wu Ch'u, Their Excellencies T'ieh Liang and T'ang Shao-i, explained to me on two separate occasions, on the 12th and 15th May, that work was to proceed as before (—· 例 照舊), and they now authorise me to circulate this intimation as an order for the information of the Service generally. While the Inspector General will have the same relations with the Shui-wu Ch'u that he had with the Wai-wu Pu and his duties continue to follow the same general lines, Commissioners and port staff will also continue to work just as before and remain in the same relation to the Inspector General. Further, seeing that this explanation should dispel apprehensions expressed since the appearance of the Customs Edict on the 9th May, the members of the Service are to avoid originating or circulating, whether by mouth or pen, disturbing rumours and hypothetical fears calculated to provoke public comment to no useful purpose but which may do more harm than good as affecting the dignity of the Chinese Government. The Maritime Customs worked satisfactorily, efficiently, and usefully in the past, and the Chinese Government has been considerate and liberal in its dealings with its Foreign employés: it is not intended to change such treatment, and it is expected that Service contentment and efficiency will march hand in hand with its continuance. I may add that this Customs Circular has been submitted to and approved of by the Shui-wu Ta-ch'en before issue.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

* *Antea*, vol. ii, pp. 508, 539.

CIRCULAR No. 1378 (SECOND SERIES).

Postal Service, Imperial: clubbed mails handed to I.P.O. by
min-chü to pay half tariff rate; to be enforced
16th November 1906.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 20th October 1906.

SIR,

1.—I enclose copy of a despatch from the Shui-wu Ta-ch'én, from which you will see that a uniform postage of *half the tariff rate* is hereafter to be collected on all clubbed mails handed over to the Imperial Post Office by registered *min-chü*, for transmission by steamer or rail. This decision does away with the exemption extended since March 1902 to these mails when carried between Treaty ports, and is an important step reaffirming the principle stated in the fundamental rules approved by the Throne in 1896 and circulated in the Inspector General's Circular No. 706, that Native posting establishments shall pay for the carriage of their packages. The charge—1 cent per $\frac{1}{2}$ ounce (or 15 grammes)—is to be calculated on the *gross weight* and collected in stamps when posting takes place at the Post Office, during regular hours. This procedure does not affect the "late-posting" rule for clubbed mails handed in at the time of departure of mails, nor *min-chü* mails transmitted inland by Imperial Post Office courier, on which two categories full rate is still due on *gross weight* (Postal Circulars Nos. 101 and 115).

2.—You will note, from an enclosure in the Shui-wu Ta-ch'én's despatch, that full instructions are being issued to the provincial authorities on the subject, and you will consequently see to the operation of the new rule from the 1st day of the 10th Chinese moon—16th November 1906,—or as soon after this date as this Circular is received at your port.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

稅務處劄行總稅務司

爲劄復事本年七月二十日據總稅務司申稱案查郵政官局代民局寄送一事曾於光緒三十一年十一月二十五日申呈外務部以民局總包資費尙未大定現在郵務擴充開銷浩大所有輪船火車運送郵局代寄民局之信包須令民局照例交納滿費若恐取資較重則先行通融減半收費等因尙未奉到部文核定附錄原文申請酌覈示遵等因前來查現在郵務擴充開銷浩大所有官局由輪船火車代寄民局總包自應酌量收費藉資彌補惟驥令按照全數交納似非體恤之道應先行通融辦理一律暫按半費收納以示體恤除咨行各省將軍督撫轉飭各該地方官出示曉諭各民局遵照辦理外相應抄錄原咨劄行總稅務司查照轉飭郵政總辦遵照辦理可也須至劄者附抄件 光緒叁拾貳年捌月貳拾玖日

照錄咨各將軍督撫文底

爲咨行事本年七月二十日據總稅務司申稱案查郵政官局代民局寄送一事曾於光緒三十一年十一月二十五日申請外務部核定資費尙未奉到部文附錄原文申請酌核示遵等因前來查原文內開

郵政官局代寄民局總包酌收資費一事前經疊次申請鑒核至今尙未大定其現在辦法凡用輪船火車運送者如往來通商口岸代寄則准免費如非通商口岸則僅完半費雖經如此定辦而各民信局等於火車代寄者尙無異言惟於輪船代寄者始終阻撓欲全行免費不思郵政輪船經費已成鉅項支款而各項經費即於寄件取償所有郵政推廣章程業經奉

旨覈准現在郵務異常擴充寄遞郵件日見加多一切差工腳費辦公開銷勢必異常浩大照章應收代寄之費自不能永免不交今欲辦有把握須令民局按照郵例國內郵資全數交納即係每重五錢洋銀二分按總包每重一觔六角四分若恐取資較重則先行通融減半收費亦可但必須通行遵辦方免各處藉口等語查各省郵政官局原係

國家所設最爲要政現在郵務擴充開銷浩大近戶部撥款津貼興辦此舉年至數十餘萬兩計尙不敷甚鉅所有郵政官局代寄民局總包自應酌量收費藉資彌補惟驟令按照全數交納似非體恤之道應先行通融辦理嗣後無論輪船火車運送郵政官局代寄民局之信包一律暫按半費收納以示體恤而歸劃一相應咨行

貴督將軍轉飭各該地方官出示曉諭各民局遵照辦理可也須至咨者

CIRCULAR No. 1381 (SECOND SERIES).

Customs Service: Notification embodying Circular No. 1369
and correspondence concerning transfer of control from
Wai-wu Pu to Shui-wu Ch'u published.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 30th October 1906.

SIR,

1.—In continuation of Circulars Nos. 1339, 1361, and 1369:*

Concerning the Customs Edict of the 9th May last:

I now append copy of a Notification to-day issued for general information respecting the declaration already circulated for Service purposes to the effect that the transfer of Customs control from the Wai-wu Pu to the Shui-wu Ch'u leaves Customs procedure and Service relations as before.

2.—You will note that the publication of Circular No. 1369 is ordered by the Wai-wu Pu and that the declaration in question has been duly recorded there.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

ENCLOSURE.

NOTIFICATION.

INSPECTORATE GENERAL OF CUSTOMS AND POSTS,
PEKING, 30th October 1906.

A Circular having been issued on the 22nd ultimo, under instructions received from Their Excellencies the Shui-wu Ta-ch'en, informing the members of the Customs Service that the transfer of control from the Wai-wu Pu to the Shui-wu Ch'u would not entail changes in relations or procedure generally, that Circular is now published (English and Chinese) by order of the Wai-wu Pu, transmitted through the Shui-wu Ch'u, accompanied by the despatches therewith connected (*A*, *B*, and *C*).

* *Antea*, vol. ii, pp. 508, 539, 544.

A.—*Inspector General to Shui-wu Ta-ch'én.*

總稅務司申呈 稅務大臣

欽加

太子少保銜花翎頭品頂戴
二等第一寶星總稅務司 赫德爲申

呈事案查各海關稅務司改歸

會辦稅務大臣專理一事前於八月
初五日曾經面奉

鈞諭飭照交稿將一切照舊之意通

行各口稅務司知照等因當卽通

劄各關遵照在案合將通劄二分

備文附請

鈞鑒備案可也須至申呈者

右 中 呈

欽命會辦稅務大臣 唐鐵呈

光緒參拾貳年捌月貳拾伍日

(*Translation.*)

In connexion with the transfer of Customs control to the Shui-wu Ta-ch'én, I had the honour to receive Your Excellencies verbal directions on the 22nd September to issue instructions, in accordance with the draft submitted, for the information and guidance of the Commissioners of Customs, to the effect that the procedure is to continue in every respect as hitherto. I accordingly issued a Circular to all the ports embodying those instructions, and now beg to enclose two copies of the same for record.

12th October 1906.

B.—*Circular No. 1369 of the 22nd September 1906.*

CIRCULAR No. 1369 (SECOND SERIES).

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 22nd September 1906.

SIR,

Circulars Nos. 1339 and 1361 acquainted you with the establishment and opening of a separate and special office to deal with Customs affairs. The Inspectorate, which had hitherto

functioned in and under the Tsungli Yamén and Wai-wu Pu, was thereon accordingly instructed to report henceforth to, and take its orders from, the new department, the Shui-wu Ch'u (稅務處). The two Ta-ch'en appointed to control the Shui-wu Ch'u, Their Excellencies T'ieh Liang and T'ang Shao-i, explained to me on two separate occasions, on the 12th and 15th May, that work was to proceed as before (一切照舊), and they now authorise me to circulate this intimation as an order for the information of the Service generally. While the Inspector General will have the same relations with the Shui-wu Ch'u that he had with the Wai-wu Pu and his duties continue to follow the same general lines, Commissioners and port staff will also continue to work just as before and remain in the same relation to the Inspector General. Further, seeing that this explanation should dispel apprehensions expressed since the appearance of the Customs Edict on the 9th May, the members of the Service are to avoid originating or circulating, whether by mouth or pen, disturbing rumours and hypothetical fears calculated to provoke public comment to no useful purpose but which may do more harm than good as affecting the dignity of the Chinese Government. The Maritime Customs worked satisfactorily, efficiently, and usefully in the past, and the Chinese Government has been considerate and liberal in its dealings with its Foreign employés: it is not intended to change such treatment, and it is expected that Service contentment and efficiency will march hand in hand with its continuance. I may add that this Customs Circular has been submitted to and approved of by the Shui-wu Ta-ch'en before issue.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

(Chinese version: prepared by the Shui-wu Ch'u.)

譯赫總稅務司第一千三百六十九號通劄稿

爲劄行事案查一千三百三十九一千三百六十一等號通劄頒行各關各郵局當經明示新設稅務處專理海關事務所有總稅務司以前來往總理衙門并外務部公事現已奉示自後均須呈報稅務處所奉示諭亦由稅務處劄飭自奉

旨以來各關仍係照常辦理前於光緒三十二年四月十九二十二兩日迭蒙稅務大臣鐵面諭一切照舊辦理今再奉示飭頒劄文俾各關人員得以週知現總稅務司與稅務處之位置既照向日與外務部同一辦法各關與郵局亦均照常辦理本年四月十六日自奉

旨後人心惶惑此次頒行通劄當釋羣疑各關并郵局人員自應體會勿作輕口妄談筆錄宣布自起猜疑謠言泛溢旣無濟於實事徒有礙於中國

國家體制我海關向日辦理諸凡臻善久蒙中國

國家厚待洋員並無改其恩澤之施所望各屬人員安心樂業勤慎從公一律照前辦事勿生懷疑再此劄業經由稅務大臣允准頒行須至通劄者

C.—*Shui-wu Ta-ch'én to Inspector General.*

欽命
督辦稅務大臣
會辦稅務大臣
唐鐵

稅務大臣劄行總稅務司

爲

劄行事本年八月二十五日據總稅務司申稱案查各海關稅務改歸稅務大臣專理一事前經面奉鈞諭飭照交稿將一切照舊之意通行各口稅務司知照在案合將通劄二分備文附請備案等情前來當將原送洋文通劄并鈔錄照譯華文各一分咨送外務部查照去後茲准復稱查華洋文通劄各一分本部均已閱悉相應咨復查照轉飭總稅務司將此件通劄刊入關冊俾衆員周知等因前來相應劄行總稅務司遵照辦理可也須至劄者

右劄 太子少保銜花翎頭品頂戴總稅務司赫 準此

(*Translation.*)

We have to acknowledge your despatch of the 12th October, stating that in connexion with the transfer of Customs control you had received our verbal directions on the 22nd of September to issue instructions, in accordance with the draft submitted, for the information and guidance of the Commissioners of Customs, to the effect that the procedure is to continue in every respect as hitherto, and that, having issued a Circular to all the ports embodying those instructions, you now forwarded two copies of the same for record.

We thereon sent one copy, with a Chinese version, to the Wai-wu Pu, and have received a reply stating that the contents of the Circular have been duly noted, and that you are to be instructed to publish the same in the "Customs Gazette," for the general information of all officials concerned: you will therefore act accordingly.

30th October 1906.

ROBERT HART,

Inspector General.

CIRCULAR No. 1389 (SECOND SERIES).

Native Customs: tour of inspection of, by Secretaries from Shui-wu Ch'u; assistance and information to be given; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 3rd December 1906.

SIR,

I enclose a Shui-wu Ch'u despatch, from which you will see that four of its Secretaries, viz.:—

度支部主事曹葆珣
候選通判盧祥
候選州同陳樹勳
度支部委署主事忠文

have been specially deputed to visit all the ports and report on the condition and working of the Native Customs. Later on steps will be taken to do away with whatever is objectionable and introduce whatever facilitates business and increases Revenue, and at this initial stage of inquiry and report you are to assist the Deputies in every possible way and as far as your present procedure enables you, whether you merely supervise the old staff, co-operate partially, or control fully. Your local experience will help you to point out some things which leave room for improvement and to suggest others which would benefit trade and simplify procedure, and it might be well for you to prepare a short memorandum in advance, to hand to them on arrival, giving a general description of the work as now done and your relations with it. These Deputies will themselves report to the Ch'u, but I shall expect to receive from yourself an account of their doings in your neighbourhood, and more especially of the hints you may give them respecting either inquiries into existing circumstances or suggestions regarding future action.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

稅務處劄行總稅務司

爲劄行事本大臣等奉

旨辦理稅務凡各關應興應革事宜亟須詳細調查以資整頓常關積弊甚深尤當設法釐剔所有距通商

口岸五十里內外各常關現派本處章京度支部主事曹葆珣候選通判盧祥候選州同陳樹勳度支

部委署主事忠文等員前往查勘其經過各關應令各稅務司隨時接洽以資參考相應劄行總稅務

司轉飭各關稅務司遵照可也須至劄者光緒叁拾貳年拾月拾陸日

CIRCULAR No. 1391 (SECOND SERIES).

“Revised Import Tariff”: explanation of Rule II appended;
Stationery for Consulates not to be examined.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 6th December 1906.

SIR,

1.—A question having come up from one of the Legations as to the extent to which certain articles are exempted from Duty under the Second Rule appended to the new Import Tariff of 31st October 1902, it seems well to put on record that the Rule as originally drawn up was subsequently modified and brought into its present published form by an explanatory despatch of which a copy, made from an official version lent by one of the Legations, is herewith supplied.

2.—Appended to it there is an Annex showing what the Legations may be taken as holding that the Inspector General “at his discretion” has notified as Duty free.

3.—As regards Consular Applications for Stationery imported from abroad on account of Foreign Government Departments, and so officially certified, you will note that such should not be held for examination and value need not be taken for Returns.

I am, etc.,

(signed) ROBT. E. BREDON,

*Deputy Inspector General
(For Inspector General).*

ENCLOSURE.

Copy of Despatch addressed by Foreign Members of Import Tariff Revision Commission to Chinese Commissioners.

SHANGHAI, 29th August 1902.

YOUR EXCELLENCIES,

With reference to the new Tariff which has just been signed, this note puts on record that the following words have been erased from Rule II of the Rules at the end of the Tariff:—" Samples in reasonable quantities, and certified to be for show and not for sale; Government Stationery for Consulates in China; Passengers Baggage for *bond fide* private use; Circulars, etc., distributed gratis, of mercantile houses; and Private Effects (not including Wines, Stores, and Tobacco) of individual Foreigners imported by themselves for their own personal use and not for sale, provided that the Customs Authorities are satisfied that the articles in question fulfil these conditions;" and also " Personal Baggage of less than twenty passengers and."

It is understood between the Foreign and Chinese Commissioners that, though the above words have been eliminated from the Rules, the matter therein referred to will be dealt with by the Inspector General of the Imperial Maritime Customs at his discretion, in accordance with the instructions issued by him subsequent to the Final Protocol of the 7th September 1901.

We have the honour to be,

Your Excellencies obedient Servants,

(signed) HIRSCH.	JAS. L. MACKAY.
J. YAMAOKA.	E. HIOKI.
D. SIFFERT.	F. B. s'JACOB.
DR. BOYÉ.	D. SIFFERT.
ADVOCAT.	JOHN GOODNOW.

DUTY FREE LIST.

(*Vide* I.G. Circulars Nos. 979, 984, 1016, 1020, 1022, 1025, 1026, instructions received.)

- | | |
|--|---|
| 12th October 1901 . . . | 1. Foreign Rice, Cereals, and Flour; Gold and Silver, coined and uncoined. |
| 12th October 1901 . . . | 2. Legations Supplies from abroad. |
| 7th November 1901 . . . | 3. Supplies for the use of Foreign Forces, military and naval. |
| 19th April 1902 . . . | 4. Official Stationery actually transmitted by Foreign Government Departments for Foreign Consulates. |
| 1st May 1902 . . . | 5. Supplies under Government Stores Certificates. |
| 31st May 1902 . . . | 6. Materials for Railways the import of which "free" is provided for by agreements antedating the Peace Protocol. |
| 10th May 1902 . . . | 7. Samples, in reasonable quantities, certified for show and not for sale. |
| 3rd June 1902 . . . | 8. Circulars, etc., distributed gratis by mercantile houses. |
| 12th October 1901 }
3rd June 1902 } | 9. The <i>bonâ fide</i> baggage of travellers, i.e., Passengers Luggage arriving either with the owner or by a vessel other than that by which the passenger travels. |
| 3rd June 1902 . . . | 10. Clothing, Books, Pictures, and Furniture already in use when brought in by residents and not for sale. |
| 31st May 1902 . . . | <i>N.B.</i> —Ships Coal and Provisions are entitled to drawbacks. |

[The figures in the Import Tariff schedule express amounts in Haikwan taels.]

CIRCULAR No. 1393 (SECOND SERIES).

**Opium: Imperial Decree denouncing evil of Opium habit and
enjoining suppression of, communicated with regulations
for prohibition of smoking and cultivation of Poppy.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 8th December 1906.

SIR,

1.—I enclose herewith, for your information and guidance, copy of a Shui-wu Ch'u despatch, from which you will see that an Imperial Decree was issued on the 20th September last denouncing the evils of the Opium habit and enjoining its suppression within a period of 10 years, and at the same time calling on the Chêng-wu Ch'u (政務處) to draw up regulations for the prohibition of Opium smoking and the cultivation of the Poppy. The Chêng-wu Ch'u duly submitted a Memorial and regulations, and a second approving Edict was issued on the 21st November.

2.—The salient points referred to by the Shui-wu Ta-ch'êñ are that the suppression of the Opium habit and the prohibition of the cultivation of the Poppy are domestic matters, for the Chinese Government to deal with alone; but the prohibition of the importation of Opium from abroad is a matter affecting international relations, hence the necessity for the Wai-wu Pu to enter into negotiations with the British Minister* with a view to devising a plan for the simultaneous gradual elimination of both Foreign and Native Opium within the prescribed time. An understanding will also have to be arrived at with certain of the other Treaty Powers; but as regards Opium from non-Treaty countries, China will be able to deal with such herself, and strictly prohibit its importation. The High Provincial Authorities and Commissioners of Customs will be required to keep a vigilant watch on the land and sea frontiers and take all necessary preventive measures. Morphia is looked upon as even more noxious than Opium, and, together with the instruments for its injection, will be eventually dealt with in

* These negotiations bore fruit in the following year (1907) when the so-called Ten Year Agreement for the suppression of the export of Opium from India was reached. By this agreement, beginning with the 1st January 1908, China was to reduce the production and consumption of opium in China by 10 per cent each year for the decade 1908-1917, while the British Government pledged itself to reduce the export of opium from India to China *pari passu*. Political disorder prevented the Chinese Government from carrying out its part of the agreement. (*Vide* MacMurray, "Treaties and Agreements," etc., vol. i, pp. 861-865.)

accordance with the stipulations of the new Commercial Treaties to the effect that the Customs will prevent its entry unless for medical purposes, while all establishments on Chinese soil, whether Foreign or Native, will be required to observe the prohibition as regards the manufacture of both Morphia and instruments. After conclusion of the Wai-wu Pu negotiations concerning procedure, instructions will follow. What is now written is simply for your information.

3.—Since receipt of the above despatch, copy of the Memorial and accompanying regulations has been procured and is now appended for record.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

稅務處劄行總稅務司

爲劄行事光緒三十二年八月初三日內閣奉

上諭自鴉片煙弛禁以來流毒幾徧中國吸食之人廢時失業病身敗家數十年來日形貧弱實由於此言之可爲痛恨今朝廷銳意圖強亟應申儆國人咸知振拔俾祛沈痼而蹈康和著定限十年以內將洋土藥之害一律革除淨盡其應如何分別嚴禁吸食並禁種罂粟之處著政務處妥議章程具奏欽此嗣准會議政務處咨稱本處遵

旨籌擬禁煙章程一摺單一件光緒三十二年十月初六日具奏奉

旨依議欽此相應刷印原摺並章程十條咨行欽遵查照辦理等因前來本處查奏准禁煙辦法第十條內載禁止栽種禁止吸食此皆內政應行之策無待游移至洋藥來自外洋事關交涉應請

飭外務部與英國使臣妥商辦法總期數年内洋藥與土藥逐年遞減屆期同時禁絕又印度洋藥而外尙

有由波斯安南南洋荷屬輸入中國者亦屬不少如係有約之國可商諸該國使臣一體嚴禁如係無約之國可施行我國自治法權嚴禁進口並由各將軍都統督撫等督飭所屬暨稅務司於各該省水陸邊界設法稽查以杜走漏闖越又查有嗎啡一名莫非鴉及刺入肌膚之嗎啡針其損體傷生較之鴉片尤甚應查照中英續議

通商行船條約第十一款中美續議通商行船條約第十六款切實申明分飭各稅關如查有不因醫治使用

販運來華者一概不准進口並嚴禁中國舖戶無論華人洋人均不准製煉嗎啡及製造此項之針以期弊絕風清等語除由外務部遵

旨妥商辦法聽候再行劄知遵辦外相應劄行總稅務司欽遵查照可也須至劄者光緒叁拾貳年拾月拾陸日

ENCLOSURE No. 2.

政務處議奏禁烟章程

奏爲遵

旨等擬禁烟章程恭摺仰祈

聖鑒事光緒三十二年八月初三日內閣奉

上諭自鴉片烟弛禁以來流毒幾徧中國吸食之人廢時失業病身敗家數十年來日形貧弱實由於此言之可爲痛恨今朝廷銳意圖強亟應申儆國人咸知振拔俾祛沈痼而蹈康和著定限十年以內將洋士藥之害一律革除淨盡其應如何分別嚴禁吸食並禁種罂粟之處著政務處妥議章程具奏欽此臣等竊維時至今日鴉片之害盡人皆知徒以習俗移人濡染已久遂不憚宴安沈溺罔冀自新今

我

皇太后

皇上惄念痼疾特降

諭旨申明禁止而又恐操之過蹙復定限以十年爲期於力除舊染之中寓曲體下情之意

恩威並示薄海同欽凡在吸食鴉片之人應無不感荷

綸音頓深改悔臣等仰體

聖意並參酌現時情形繩以爲禁止之方不外遏絕來源限制銷路先勸導而後懲儆寬既往而嚴將來謹擬訂章程十條恭呈

御覽如蒙

愈允應請

旨嚴飭京外臣民一體欽遵力祛痼習以仰副

朝廷作新民氣銳意圖強之至意是否有當謹恭摺具陳伏乞

皇太后

皇上聖鑒訓示謹

奏

光緒三十二年十月初六日奉

旨依議欽此

謹將籌擬禁烟辦法十條繕具清單恭呈

御覽

第一條 限種罂粟以淨根株也罂粟妨農爲害最烈中國如四川陝甘雲貴山西江淮等處皆爲產土最盛之區其餘諸省亦幾無地處有現定以十年禁絕吸食自當先限栽種庶吸食可期禁絕應由各督撫

分飭州縣確查境內向種罂粟之地共若干畝造冊詳報凡向非種罂粟之田地嗣後永遠不准再種其業經栽種者給予憑照令業戶遞年減種九成之一視其土性所宜一律改植他項糧食尤在州縣官不時周巡其憑照一年一換統限九年內盡絕根株違者卽將原地充公如未滿十年之限能將轄境內種烟地畝勒禁全行改種他糧查明屬實准將地方官分別奏獎

第二條 分給牌照以杜新吸也鴉片流毒已久民間吸食幾於十居三四申明禁令宜寬旣往而嚴將來應令各省在籍官紳舉貢生監先行戒斷以爲平民之倡凡業經吸烟者無論紳民及其眷屬婢女均須在本籍或寄寓處所各赴地方官公廨呈報如所居村落距衙署或巡警局稍遠者則由該處紳耆彙齊轉報先期由地方官出示曉諭發給格式令吸烟者將姓名年歲所住地方作何營業每日吸食若干逐一照式開報並量度地之遠近限明呈報截止日期報齊後造成清冊並另繕一份呈報上司衙門存案備查一面刊印牌照蓋用印信令吸烟者各領一紙其牌照分爲甲號乙號二種凡年在六十以外者給與甲號牌照年在六十以內者給與乙號牌照惟原領乙號牌照者不得於年屆六十時改領甲號牌照

牌照內均註寫本人姓名年歲籍貫每日吸烟數目及發給之年月以爲吸烟購烟之據其不領牌照而私吸烟購烟者一經發覺或被指告分別懲罰自第一次查清後按冊稽查嗣後不准再有吸烟之人續請發給牌照以嚴限制

第三條 勒限減癮以蘇痼疾也分給牌照以後除年逾六十精力漸衰者其戒食與否可從寬免議外凡年在六十以內領執乙號牌照之人其吸烟數目應限令每年遞減二三成幾年內一律戒斷戒斷者取具族鄰保結在地方官署呈明復驗屬實卽於冊內將姓名註銷原領牌照亦卽呈繳並按季申報上司衙門存案惟此次所定年分期限本寬倘限滿後仍未悛改是自甘暴棄不得不示之懲戒嗣後舊領乙號牌照之家如逾限有未戒斷繳銷者官員休致舉貢生監斥革平民均注名烟籍由該州縣分別各另立一冊仍申報上司衙門存案並將姓名年歲榜示通衢及此項吸戶人等所居之城鄉市鎮俾衆周知凡該處紳耆歲時會集暨一切名譽之事均不准與以示不齒於齊民之列

第四條 禁止烟館以清淵藪也此時未屆禁絕年限則賣烟之店自難遽行禁止惟有一種開燈之烟館

往往引誘少年子弟無業游民虧聚其間最爲蠹害應由地方官陸續禁止勒限六個月內一律停歇改業逾限概行封禁又飯莊酒樓不准備烟供客亦不准來客攜帶烟具自吸違者重罰其有售賣烟槍烟斗烟燈烟具各店亦限六個月停賣違者議罰至各處所收烟燈捐限三個月內一律停收

第五條 清查烟店以資稽察也烟店雖未能一時禁止以後須漸令收歇但不准再有新開凡城鎮鄉村售賣烟土烟膏之店應由地方官逐一查明共若干家註冊存案由官給予憑照以爲營業之據自查明後不准再有增開之店凡該店遇有往購土膏者均須驗明所持牌照方准出售否則不得擅賣每屆歲底將是年售出土膏數目據實開報該地方官註冊總核一縣各店銷數逐年遞減若干以憑比較限十年內一律停歇違者屆限封禁貨物充公加倍重罰其有隨時閒歇者即將原領憑照繳銷不准留存違者重罰

第六條 官製方藥以便醫治也戒烟良方流傳甚多應由各省選派精通醫學之醫生研究戒烟藥品期於各該處水土相宜者酌定數方製備丸藥藥內以不參入鴉片烟灰與嗎啡爲要製成後由各府廳州

縣備價領取發交該處善堂或藥舖照原價經售其無力貧民准其免繳藥資並准紳商照原方配製施送以廣流傳其有能獨力勸導施送藥物戒烟有效者准地方官給予旌獎

第七條 準設戒烟會以宏善舉也近來有志之士往往糾合同志創立戒烟善會互相勸勉深堪嘉尚應由將軍督撫飭令地方官督率該處公正紳商廣爲設立以期多一善會卽多一勸導之處轉移習俗較爲迅速但此會只許專辦戒烟一事不准議論時政地方治權及他項無關戒烟事務

第八條 責成地方官督率紳董以期實行也此次所定辦法全賴地方官督率紳董認真經理實事求是

方有成效應由各省將軍督撫等按年詳核各屬原報吸烟及戒烟人數並曾否製備戒烟丸勸設戒烟會逐一比較明定功過以資勸懲並於每年年終造具清冊咨送政務處以憑考核京城以內則責成巡

警廳區各官步軍統領順天府實力奉行如未及十年某處境內已無一吸烟之人准將該地方官奏請獎勵至清釐地畝稽查烟館土店發給各項照據以及吸戶呈報等事均應嚴禁吏胥差役人等不准絲

毫需索違者准人告發卽嚴治索費者以訛詐之罪

第九條 嚴禁官員吸食以端表率也十年禁絕係爲通國濟民而言至官爲民之表率一有嗜好何以率屬正民今欲令出惟行自不得不從官員嚴其期限重其懲罰以爲風聲之樹嗣後凡京外文武大小官員年在六十以上有患癮已深不能戒者應與濟民一律從寬免議至年未及六十之王公世爵各衙門掌官各省將軍督撫都統副都統現任提鎮均受

恩深重位望俱崇白不容稍有隱飾凡曾經吸食者准其自行陳奏請限時戒斷戒烟期內暫不開去各項差缺派員署理迨戒斷後覆驗屬實仍准供舊職惟不得藉口因病期滿不戒致蹈欺罔自干咎戾其餘京外文武實缺候補大小各官凡吸食者由各該管上司派員確查飭令自行據實呈明毋論癮之輕重限六個月一律戒斷屆限仍呈請派員復驗具結存案如因多病畏難逾限未能戒斷者亦准據實陳明係世爵世職照例另襲係官員以原品休致倘陽奉陰違隱匿不報一經發覺或被參劾卽請

旨立予褫革以爲玩怠欺飾者戒如該管上司失察亦分別奏請議處再各學堂敎習學生水陸各軍員弁凡有

吸煙者限六個月一律戒斷

第十條 商禁洋藥進口以遏來源也禁止栽種禁止吸食此皆內政應行之策無待游移至洋藥來自外

洋事關交涉應請

飭外務部與英國使臣妥商辦法總期數年內洋藥與土藥逐年遞減屆期同時禁絕又印度洋藥而外尙有由波斯安南南洋荷屬輸入中國者亦屬不少如係有約之國可商諸該國使臣一體嚴禁如係無約之國可施行我國自治法權嚴禁進口並由各將軍都統督撫等督飭所屬暨稅務司於各該省水陸邊界設法稽查以杜走漏闖越又查有嗎啡一名莫非鴉及刺入肌膚之嗎啡針其損體傷生較之鴉片尤甚應查照中英續議通商行船條約第十一款中美續議通商行船條約第十六款切實申明分飭各稅關如查有不因醫治使用販運來華者一概不准進口並嚴禁中國舖戶無論華人洋人均不准製煉嗎啡及製造此項之針以期弊絕風清

以上各條應由各省將軍督撫嚴飭文武各地方官在城市鄉莊張貼告示俾衆遵守

CIRCULAR No. 1414 (SECOND SERIES).

Imports arriving from Dalny to be treated as "Foreign";
instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th February 1907.

SIR,

1.—You will find appended hereto, for your information and guidance, copy of a despatch from the Shui-wu Ch'u, concerning a case of importation at Swatow of Yellow Beans from Dalny unaccompanied by Chinese Customs documents of any kind, treated by the Swatow Customs as Foreign produce liable to full Import Duty at the 5 per cent. *ad valorem* rate.

2.—In submitting the matter to the Ch'u, I supported the Swatow Commissioner's action, and at the same time pointed out that it would entitle the produce to Transit privileges; but that the same Beans if imported from Newchwang could not be treated otherwise than as Native produce liable to Coast Trade Half Duty only, without the option of Transit facilities on going inland.

3.—You will see that the Board signifies its approval, and directs that for the time being, and so long as there is no representative of the Chinese Customs there, all produce originating from Dalny is from a Customs point of view to be considered as Foreign,* while the same goods if from Newchwang must continue to be subject to the regulations governing Native produce.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* Postea, vol. ii, I.G. Cir. No. 1439, p. 575.

ENCLOSURE.

稅務處劄行總稅務司

爲劄行事光緒三十二年十二月初九日據總稅務司申據潮海關稅務司詳稱十一月初二日有日本日勝丸輪船由大連灣裝黃豆二百七十八萬八百三十五斤進口估值關平銀七萬五千兩並未掣有中國某關完過出口正稅某項執照呈驗當經本關按洋貨進口稅則照值百抽五辦法徵稅關平銀三千七百五十兩該船經理人始雖辯白不允繼而遵辦惟此等案件係屬創見如此辦理是否合宜詳請覈示等情總稅務司查大連灣歸日本管轄旣無中國關員在彼經理稅務暫時自應將該處出口之貨復進通商他口時照洋貨看待按稅則進口之例徵收正稅是該稅務司所稱辦法並無不合當卽復以准行去訖惟此次所運之黃豆實係中國出產旣照洋貨之例徵收進口正稅則運入內地時即可照洋貨之例請領子口稅單設有由牛莊運來之黃豆又須照土貨復進口之例只完半稅運入內地時即應照土貨之例辦理同一貨物辦法兩歧日後必致多生謬轄應如何會議合宜之辦法只得轉呈酌核等因前來查大連灣一埠此時尙未派有關員經理稅務所有貨物由該埠運至通商各口者自當暫照進口洋貨徵收稅項潮海關稅務司於此次運來黃豆辦法甚爲合宜應准照辦其或有由牛莊運來者雖同一黃豆而所裝運出口之地及曾否完過正稅情形本不相同未便照大連灣運來者一律看待仍應按復進口土貨照章辦理以昭公允相應劄復總稅務司查照卽通飭各關稅務司遵照可也須至劄者光緒參拾貳年拾貳月拾玖日

CIRCULAR No. 1415 (SECOND SERIES).

Training of subordinates: Chinese employés to take larger share in work, In-door and Out-door; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 8th February 1907.

SIR,

1.—I write to inquire whether your port has or has not given effect to the instructions of Circular No. 1161, of 4th June 1904, concerning training and stationing of subordinates, etc., and preparation of desk memos., etc.

2.—Further, Service expansion has made and is making so many calls on Staff that it becomes absolutely necessary to carry out former and repeated suggestions: more use must be made of Chinese employés both In-door, by way of requiring them to take a larger share in the work generally confided to non-Chinese Assistants, and Out-door, by assigning to them such parts of Tidewaiters and Examiners duty as their qualifications can be made to fit them for. You must see that this is attended to.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 1419 (SECOND SERIES).

Staff: division of work between Chinese and Foreigners; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 8th March 1907.

SIR,

It again becomes necessary to call attention to the business of each office and suggest reconsideration of the manner in which it is now divided. It is quite impossible to go on increasing the number of foreigners employed indefinitely, and a greater share of the work

must be given to English-speaking natives. You are therefore to reduce the duty assigned to non-Chinese to a minimum and increase that of Chinese to a maximum, and in this connexion it is suggested that more employment can be given to the latter, and much withdrawn from the former, in the returns, accounts, and secretariat departments at each port: in any case you are to attend to this point carefully and give practical effect to the suggestion whenever and wherever possible.

I am, etc.,

(signed) ROBERT HART,
Inspector General.

CIRCULAR No. 1429 (SECOND SERIES).

Customs Service: Shui-wu Ch'u: transfer of H.E. T'ang Shao-i to Moukden; temporary appointment of H.E. Liang Tun-yen.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 6th May 1907.

SIR,

In continuation of Circulars Nos. 1339 and 1361:*

Concerning the appointment of two High Ministers to control Customs business, and the opening of the Shui-wu Ch'u:

I have now to append hereto, for your information and guidance, copy of a Shui-wu Ch'u despatch concerning the temporary appointment to the Board of His Excellency Liang Tun-yen (梁敦彥), necessitated by the transfer to Moukden as Governor (巡撫) of His Excellency T'ang Shao-i (唐紹儀).

I am, etc.,

(signed) ROBERT HART,
Inspector General.

* *Antea*, vol. ii, pp. 508, 539.

爲劄行事光緒三十三年三月十一日准軍機處鈔交三月十一日奉

旨直隸津海關道梁敦彥著迅速來京暫行幫辦稅務欽此相應恭錄

ENCLOSURE.

諭旨劄行總稅務司查照欽遵可也須至劄者光緒叁拾叁年叁月拾肆日

CIRCULAR No. 1439 (SECOND SERIES).

Dairen: Custom House opens 1st July 1907; Mr. R. Kurosawa appointed Commissioner; copy of Agreement and correspondence concerning establishment and procedure.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 7th June 1907.

SIR,

I enclose copy of an Agreement signed on the 30th May by the Japanese Minister and myself for the establishment of an office of the Chinese Imperial Maritime Customs at Dairen,* in the Japanese leased territory, together with correspondence therewith connected. You will note that it provides for almost the same procedure as Circulars Nos. 894 and 1150 notified for introduction at Tsingtao—the German leased territory at Kiaochow,—and your attention is specially called to the following points affecting your office practice:—

- 1°. Chinese produce shipped from a treaty port to Dairen is to be provided with duty-paid certificates, and the produce concerned will pay a coast trade duty only on quitting the Japanese leased territory, being exempt while in it.
- 2°. Similarly, the Dairen Customs will issue duty-paid certificates to Chinese produce originating outside the Japanese leased territory but shipped from it to Chinese ports and places, and the produce on arriving there is to be treated like other Chinese produce paying coast trade duty, etc.

* During the whole of 1903 and up to the outbreak of the Russo-Japanese War in 1904 Sir Robert Hart had been negotiating with M. Pokotiloff, the Russian Minister at Peking, for the establishing of a Chinese Custom House at Dalny (Dairen) on lines similar to those obtaining at Kiaochow. In May 1903 a project of agreement was handed to Hart by the Russian Minister. To this project Hart objected, as it stipulated that the Commissioner of Customs at Dalny should be appointed, transferred, and dismissed by agreement between the Inspector General and the authorities of the Chinese Eastern Railway. Hart pointed out that, as the Railway Company's rights were dormant, the consulting authority in the matter of appointment should be the Russian Legation and that the rights of transfer and dismissal rested with the Customs Service. Hart also wished a clause to be inserted providing for the levy of a full and a half duty on all Chinese goods, and of full import duty on all foreign goods passing through Dalny if not provided with a duty-paid certificate. The project also provided for the issuing of permits to vessels to ply from Dalny to non-opened ports, to which Hart pointed out that this proposal was not in accord with the I.W.S.N. Regulations, as Dalny was a foreign and not a treaty port. Hart also declined to entertain the suggestion, embodied in the project, that the Customs should repay to the Railway Company all the expenses connected with the preliminary work of establishing a Custom House at Dalny. Before the Hart-Pokotiloff negotiations could reach a conclusion the Russo-Japanese War had broken out, and on the 30th May 1904 Dalny—thenceforward to be known as Dairen—was occupied by the Japanese.

- 3°. Duty-paid foreign goods shipped to Dairen are to be given drawback certificates, being on the same footing as foreign goods re-exported to foreign ports: they pay a full import duty on passing into China from the leased territory.
- 4°. Tonnage dues four months certificates cover voyages to Dairen and are not thereby invalidated.
- 5°. Chinese Post Offices are not opened inside the Japanese leased territory, but the postal administrations will arrange for the conveyance of Chinese mails across that territory: this provision applies more particularly to closed mails to and from places outside the Japanese leased territory carried to it and from it from and to Chinese places traded at by inland waters steamers.
- 6°. Dairen, like Tsingtau, has foreign status and at the same time enjoys treaty port advantages: accordingly, the Chinese Customs there established are to be co-operated and communicated with in just the same way as the Customs at treaty ports in China, and, in particular, cargo certificates, etc., for use there are to be issued to the vessels which clear for that place.
- 7°. The Commissioner of Customs at Dairen is Mr. Reikichi Kurosawa, and the day for the opening of the Customs is to be the 1st of July.
- 8°. Any other points requiring elucidation can be made the subjects of special despatches.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE No. 1.

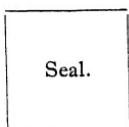
The Governments of Japan and China having agreed to the establishment of an office of the Chinese Imperial Maritime Customs at Dairen, the undersigned, duly authorised by their respective

Governments, hereby engage to accept for the general guidance of that office, and as a preliminary and provisional measure, the detailed understanding set forth in the documents hereto attached, viz.:—

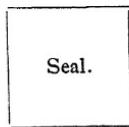
A.—Agreement about the establishment of a Maritime Customs office at Dairen, and

B.—Inland waters steam navigation.

And it is further agreed that in the spring of next year, after the experience of one season, there shall be a reconsideration of the present arrangement in order to fuller accord with local conditions and needs, and that for the documents now accepted there shall be substituted a revised Agreement supplemented by an Ordinance, the former to be prepared by the Japanese Minister and the Inspector General of Customs and the latter by the Japanese Authorities of the leased territory in communication with the Commissioner of Customs at Dairen. And it is further understood that the Japanese Authorities will take steps to prevent smuggling from the leased territory into China and support the Chinese Authorities in the measures they adopt to prevent smuggling from China into the leased territory, and also that a suitable procedure shall be arranged for dealing with railway traffic at the Dairen terminus and the frontier station (Wafangtien or other) and temporary regulations be made for collection of duties by the Customs.



Seal.



Seal.

G. HAYASHI,

Minister of Japan.

ROBERT HART,

Inspector General of Customs.

Signed and sealed at Peking the 30th May 1907.

*A.—AGREEMENT ABOUT THE ESTABLISHMENT OF
A MARITIME CUSTOMS OFFICE AT DAIREN.*

1.—The Commissioner or the Chief of the Maritime Customs office at Dairen is to be of Japanese nationality. The Inspector General of Customs will come to an understanding with the Japanese Legation at Peking in case of appointing a new Commissioner.

2.—The members of the staff of the Maritime Customs office at Dairen shall, as a rule, be of Japanese nationality; in case, however, of a suddenly occurring vacancy or of temporary requirements of the Service, members of other nationalities may be provisionally sent to Dairen.

3.—The Inspector General of Maritime Customs will inform the Governor General of the leased territory beforehand about the change of the Commissioner of Customs at Dairen.

4.—All correspondence between the Customs office at Dairen and the Japanese Authorities and Japanese merchants shall be conducted in the Japanese language. Should, however, merchants of other nationality come to reside at Dairen they shall be at liberty to correspond in English or in Chinese.

5.—On merchandise brought by sea to Dairen no import duty shall be levied. Import duty according to existing treaties shall be levied by the Maritime Customs office on all merchandise or products passing the Japanese frontier of the leased territory into the interior of China. The Japanese Authorities agree to take suitable measures to assist as far as it is possible in the prevention of merchandise passing the Japanese frontier when not provided with a permit or pass by the Maritime Customs office.

6.—When Chinese merchandise or products brought from the interior of China into the Japanese leased territory are shipped from Dairen to other places, they will pay the export duty according to existing treaties. Produce raised in, and merchandise manufactured from produce raised in or imported by sea into, the Japanese leased territory shall pay no export duty. The duty to be paid by articles manufactured in the Japanese leased territory from materials brought there from the interior of China will be the same as at present paid by articles in similar circumstances in the German leased territory of Kiaochow.

7.—Chinese merchandise or products brought from Chinese treaty ports to Dairen shall pay no duty as long as they remain inside Japanese territory; but if these Chinese merchandise or products pass the Japanese frontier into the interior of China, they shall pay according to existing treaties.

8.—Chinese merchandise shipped from Dairen, and having paid accordingly export duty, shall be provided with a receipt, on the producing of which it shall pay, on being landed at a Chinese treaty port, a coast trade duty according to existing treaties.

9.—For Japanese and other non-Chinese merchandise, on being shipped to Dairen from a Chinese treaty port, the import duty paid at the latter port shall be refunded by drawback according to treaty stipulations. On being imported to Dairen, such merchandise shall pay no duty so long as it does not pass the Japanese frontier into the interior of China. On being re-exported from Dairen to other places outside China, such merchandise shall pay no export duty.

10.—Chinese merchandise or products having been shipped from a Chinese treaty port to Dairen and reshipped from there to places outside China shall on this occasion pay no export duty, in case that documentary evidence is produced of their having paid export duty at the treaty port from which they came.

11.—The Maritime Customs office at Dairen shall take no part in the collection or administration of tonnage dues, lighthouse dues, or port dues.

12.—The Customs tariff in vigour in the Chinese treaty ports shall be applied likewise by the Maritime Customs office at Dairen.

13.—The Japanese Government agree to set apart for the Maritime Customs office sufficient space at Dairen for building offices, lodgings for the staff, with suitable room for garden, stables, and servants quarters. The amount to be paid for the sale or lease of such ground is to be settled locally by mutual agreement.

14.—The Chief of the Customs office and the members of the staff shall be free from any obligation to act as jurors or assessors or from any other personal services.

15.—The aforesaid Maritime Customs office at Dairen shall be charged likewise exclusively with the granting and issuing of transit passes for merchandise going into the interior of China, as well as for merchandise coming from the interior of China to Dairen; and this office will be charged as well with all and every function, right, or capacity which appertain in the treaty ports to the so-called Chinese Customs Taotai.

16.—For the transit passes mentioned in Article 15 the duty according to existing treaties—*i.e.*, half of the amount of the export or import duties—shall be collected by the Maritime Customs office at Dairen.

17.—The procedure to be observed in case of frauds or contraventions committed by merchants against the Maritime Customs rules shall be settled hereafter by a separate Agreement, but it is understood in principle that all judicial procedure rests with the Japanese tribunals.

18.—In view of the possibility that with the development of commercial activity in the Japanese leased territory new requirements may arise which are not to be foreseen, it is understood that the present Agreement bears a provisional character, and that both parties to it agree to introduce amendments as soon as required for the purpose of remedying inconveniences which may arise in the practical execution of this Agreement.



Seal.



Seal.

G. HAYASHI,

ROBERT HART,

*Minister of Japan.**Inspector General of Customs.*

Signed and sealed at Peking the 30th May 1907.

B.—INLAND WATERS STEAM NAVIGATION.

1.—The Chinese Maritime Customs having been formally authorised to function in Dairen are now empowered to issue inland steam navigation papers: steamers thus permitted to ply on the inland waters are to be guided generally by the rules and regulations of July and September 1898 and the additional rules of October 1903, but more especially by the regulations herebelow set forth.

2.—Steamers about to ply in the inland waters are required to deposit their national papers, foreign or native, with the Customs, and will receive in exchange, on written application, the inland waters certificate; such certificates are valid for one year, and a fee of *Tls.* 10 is payable on first issue and *Tls.* 2 for each annual renewal. Tonnage dues are payable once every four months.

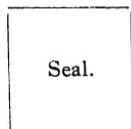
3.—Such certificated steamers may ply according to regulations (1) from Dairen to a place or places inland and back, and (2) from Dairen to a place inland, thence to a treaty port, thence to a place inland, and thence back to Dairen. On making due report to the local Customs or tax office, and paying local dues or duties, they may land or ship cargo or passengers at any recognised places of trade passed on the voyage, but they may not ply between inland places exclusively without special authority. If visiting another treaty port on any such inland voyage, the Customs at such port are to be duly reported to and all port regulations, national and native, complied with.

4.—Whenever certificated steamers quit or return to Dairen they are to clear from and report to the Dairen Customs, handing in outward and inward manifests of cargo, reporting places to be called at or called at, and paying the prescribed duties. Opium and contraband goods are not to be carried inwards or outwards: if carried, the goods are confiscable and the vessel subject to a fine of \$500, a second offence entailing withdrawal of inland waters certificate and privileges.

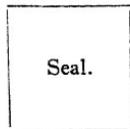
5.—The Japanese Authorities will assist the Dairen Customs to suppress smuggling—more especially the smuggling of opium and contraband.

6.—The transmission of Chinese closed mails between Dairen and inland ports shall be free of charge, and the postal administrations concerned will arrange a fitting procedure for the transmission of such Chinese closed mails through the Japanese leased territory from and to Chinese Post Offices outside that territory.

7.—The application of the inland waters steam navigation understanding will be restricted to steamers which ply on inland waters not inside the area of the Japanese leased territory.



Seal.



Seal.

G. HAYASHI,

Minister of Japan.

ROBERT HART,

Inspector General of Customs.

Signed and sealed at Peking the 30th May 1907.

ENCLOSURE No. 2.

The Inspector General to the Japanese Minister.

No. 1461.
General.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 30th May 1907.

SIR,

I have the honour to enclose, duly signed by myself and in duplicate, the Agreement for the establishment of an office of the Chinese Imperial Maritime Customs at Dairen, and request that Your Excellency will return one copy to me after signature and retain the other for record.

I further beg to propose that the 1st of July be agreed to as the day for opening the Customs office, in order to give time for making certain preliminary and indispensable arrangements.

I also enclose a copy of the Chinese translation of the Agreement, which I have made for the information and use of the Wai-wu Pu, the authentic version being, of course, the English, which we sign.

I have, etc.,

(signed) ROBERT HART,

Inspector General of Customs.

The Japanese Minister to the Inspector General.

LEGATION DU JAPON
EN CHINE.

PEKING, 30th May 1907.

SIR,

I have the honour to acknowledge the receipt of your note of to-day, in which you have enclosed the Agreement, in duplicate, signed by yourself, for the establishment of an office of the Chinese Imperial Maritime Customs at Dairen. You have proposed in the note that the 1st of July be agreed to as the day for opening the office.

I beg to return herewith to you one copy of the Agreement, which I have duly signed. As to the date for opening the Customs office, I agree with your proposal and will inform my Government accordingly.

I have also to thank you for a copy of the Chinese translation of the Agreement.

I have, etc.,

G. HAYASHI.

ENCLOSURE No. 3.

稅務處劄行總稅務司

爲劄行事光緒三十二年十二月二十二日准外務部咨准日本林使照稱大連設關事茲准政府回訓
內稱此事日本政府亦不欲遷延惟大連稅關辦法當倣照膠州灣青島稅關之例等語請將所有大連
設關詳細辦法飭令直接管理稅務之總稅務司與本大臣商議等因相應鈔錄來照咨行貴處妥籌辦
理等因前來相應鈔錄日本林大臣原照劄行總稅務司查照膠州關辦法與林大臣妥爲商議並隨時
達知本處可也須至劄者附鈔件 光緒三十二年拾貳月貳拾肆日

處字第壹百肆號

照錄日本林使照會外務部文底第七號
爲照會事前本大臣與
貴部大臣會晤之時曾由

貴部大臣聲稱中國政府已與俄國商議已定在北滿洲設立稅關現正籌備以便開河時開辦日本政
府亦應速籌在大連設立稅關等語本大臣卽據以轉達政府茲准回訓內稱日本政府仍照前次聲明
之意大連設立稅關主義上自無異議今貴國政府旣決定在北滿洲設立稅關日本政府亦不欲將大

連設關一事遷延惟北滿洲開關貴國擬以總稅務司管下各海關辦法一律辦理大連稅關亦欲以此辦法相
例然大連稅關辦法當倣照膠州灣青島稅關之例希照會貴國政府等語相應照會

貴部所有大連設關詳細辦法應按照前例飭令貴國直接管理稅務之總稅務司與本大臣商議爲要尙希

查照須至照會者

總稅務司申呈 稅務處

爲申呈事案查大連灣設關一事前於光緒三十二年十二月二十四日曾奉

鈞劄飭由總稅務司查照膠州辦法與日本林大臣妥議隨時達知等因當將膠州現行辦法與林大臣會商據復以

日本政府不願照行願照膠州從前辦法辦理惟其中有須略爲增改俾與地方不同之情勢相符亦經照改轉

由日本政府答復允辦繕立合同定期簽押以上各情均經總稅務司呈明有案茲由日本林大臣會同總稅務司於

本日公同簽押以昭信守此次所訂各節業經聲明試辦一年俟明春酌量更訂至該處設關辦事一切詳細辦法須俟稅務司到彼籌度妥協再行詳定如蒙

貴處允准擬於一百八十八結之首即西歷七月初一日中歷五月二十一日作爲開辦之期其間即可調派關員前往以便預爲佈置一切

屆期開關除將簽押之正本合同呈請轉咨

外務部存案並照錄一分呈交

貴處備查外理合備文申請

鈞鑒施行再簽押正件係屬英文與膠州簽押之合同大同小異茲特另譯漢文兩分一併錄呈分別備案可也須

至申呈者光緒大拾六年肆月拾玖日

附正本合同一件錄一件
文二分

關字第貳百陸拾號

CIRCULAR No. 1441 (SECOND SERIES).

Manchuria: Customs offices to be established at places opened by American and Japanese Treaties.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th July 1907.

SIR,

1.—Enclosed are copies of despatches received to-day from the Shui-wu Ch'u, from which you will see that steps are now to be taken to provide the places opened to trade in Manchuria by American and Japanese treaties with appropriate Customs establishments.

2.—In Manchuria, as you know, the Customs are now collecting duty at the old treaty port Newchwang (June 9th, 1864), the new treaty ports Antung and Tatungkow (March 14th, 1907), and Dairen, in the Japanese leased territory (July 1st, 1907); and the places to be now supplied are

Sinminfu (新民府), Tiehling (鐵嶺),
Tungkiangtze (通江子), Fakumen (法庫門),
Fenghwangcheng (鳳凰城), and Liaoyang (遼陽),

in the Fengtien province;

Changchun (長春), Kirin (吉林),
Harbin (哈爾濱), Ningkuta (寧古塔),
Hunchun (琿春), and Sansing (三姓),

in the Kirin province; and

Tsitsihar (齊齊哈爾), Manchouli (滿洲里),
Hailar (海拉爾), and Aigun (愛琿),
in the Heilungkiang province.

3.—I also enclose copy of my reply recommending that the preliminary inquiries be entrusted to the Fengtien and Harbin Commissioners, Messrs. Oliver* and Konovaloff,† and the Kirin and Antung Acting Commissioners, Messrs. Dawson-Gröne‡ and Palen.§ After full study it can be arranged at what places offices are to be opened and how they are to work; in advance I am in

* C. H. Oliver was born on the 25th October 1857 at Dublin, Ireland, and was educated at Queen's College, Belfast, from where he graduated B.A. and M.A. with high distinction in the old Queen's University. He joined the Customs Service on the 23rd July 1879 as Professor of English in the Tung Wen Kuan at Peking, and became President of that institution in September 1895. He held the latter post till the 31st October 1902, when, on the merging of the Tung Wen Kuan in the National University of Peking, he was appointed Deputy Commissioner at Ningpo. On the 1st June 1904 he was promoted to be Commissioner and thereafter served at Nanking, Soochow, Newchwang, Moukden, and Peking. While at the Inspectorate at Peking he held the post of Chief Secretary, from which he resigned on the 31st March 1910. Oliver was an exceptionally proficient Chinese scholar, and it was largely on account of this that he was selected for duty at Moukden in connexion with the opening of Manchurian trade marts. He held Civil Rank of the 4th and the 3rd Classes and the Order of the Double Dragon, 3rd Division, 1st Class.

favour of a few head offices under Commissioners, controlling as many sub-stations as may be necessary with Deputy Commissioners and Assistants, some native and some foreign, in local charge. Messrs. Oliver, Konovaloff, Dawson-Gröne, and Palen are to hold themselves in readiness to proceed with such inquiries and arrangements as the Manchurian Government may call for or this office indicate.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

† N. A. Konovaloff was born on the 23rd November 1877 at Stavitzia in the province of Tver, Russia, and joined the Customs Service on the 16th January 1897 as 4th Assistant, B. His promotion was more than unusually rapid as he became a Deputy Commissioner on the 17th March 1903, having in the interval served at Ichang and Peking, at which latter place he acted as Professor of Russian at the Tung Wen Kuan for a couple of years, and as Private Secretary to the Inspector General from the 1st September 1900 to 16th March 1903. From the 16th April 1903 to 1st August 1904 he served as Acting Commissioner at Newchwang, after which he returned to the Inspectorate at Peking where he remained till the 31st January 1907, and while there was promoted to be Commissioner from the 1st November 1906. On the opening of the Manchurian trade marts he was appointed to be Commissioner at Harbin, a post which he held from the 1st February 1907 to 28th February 1911 and where he did pioneer work for the establishing of the Chinese Customs. On return from long leave on the 1st September 1913 he was detached for three years to serve as Advisor to the Audit Department of the Chinese Government, a department just then created by the terms of the Reorganisation Loan Agreement. He resigned from the Service on the 31st August 1916, and was appointed Advisor in the Audit Department, a post which he held till the establishment of the Kuomintang Government in the summer of 1928. Konovaloff is a Diplomat of the Oriental Institute of Vladivostock and of the Imperial University of St. Petersburg. He holds from China Civil Rank of the 3rd Class, the Order of the Double Dragon, 3rd Division, 1st Class, and 2nd Division, 3rd Class, and the Order of the Chia Ho, 3rd and 2nd Classes; from Russia, Chevalier of the Order of St. Stanislaus, Chinese Campaign Medal, Chevalier of the Order of St. Anne, Russo-Japanese bronze War Medal; and from France, Chevalier of the Legion of Honour.

‡ H. Dawson-Gröne, who changed his name in 1923 to Dawson-Grove, was born on the 21st August 1878 at Sunderland and was educated at Trinity College, Dublin, where he distinguished himself by his linguistic attainments, carrying off University prizes in French, German, Italian, Spanish, Arabic, and Sanskrit, and securing Honours in Classics and Modern Literature. He joined the Customs Service on the 1st April 1902 as 4th Assistant, C. After two and a half years at Tientsin, he was transferred to the Inspectorate at Peking where he served as Acting Assistant Chinese Secretary for two and a half years. He was then appointed Acting Commissioner to open Kirin, and remained in Manchuria in various capacities till the 1st October 1911. He subsequently served at Shanghai, Harbin, Shasi (twice), Swatow, Samshui, Ichang, Newchwang, Chinkiang, and Hangchow. He was promoted Deputy Commissioner on the 1st April 1921 and Commissioner on the 1st March 1927. He retired from the Service on the 15th October 1935. Dawson-Grove holds Civil Rank of the 4th, the 3rd, and the 2nd Classes, the Order of the Double Dragon, 3rd Division, 3rd Class, and the Order of the Chia Ho, 4th Class.

§ L. S. Palen was born on the 28th July 1878 at Monticello, New York, and was educated at Cornell University where he graduated A.B. in 1900. He joined the Customs Service on the 1st October 1900 as 4th Assistant, B, but resigned on the 24th May 1902 in order to take up teaching and journalistic work. He was permitted to rejoin on the 13th June 1905 and was sent to Tientsin to compile the Decennial Report (1892-1901) for that district. On the 1st March 1907 he was appointed Acting Commissioner at Antung, where he remained till the 31st July 1910. He resigned from the Service on account of failing eyesight on the 12th January 1913, and devoted himself firstly to farming in Manchuria and latterly to the writing of novels. Palen holds Civil Rank of the 4th and 3rd Classes.

ENCLOSURE No. 1.

稅務處劄行總稅務司

爲割行事光緒三十三年五月十八日准外務部咨稱案查中日會議東三省條約第一款載中國應允俟日俄兩國軍隊撤退後將奉天吉林黑龍江省各地方中國自行開埠通商所有奉天省之新民屯鐵嶺通江子法庫門吉林省之長春吉林省城哈爾濱黑龍江省之齊齊哈爾滿洲里均經本部先後宣布開放在案茲查奉天省之鳳凰城遼陽吉林省之甯古塔璉春三姓黑龍江省之海拉爾愛璉俄軍隊各已撤退自應由中國開埠通商應即照案先行宣布開放除照會各國使臣查照並聲明洋商租地仍俟中國訂有租建專章方可開辦外應咨行查照等因前來相應劄行總稅務司查照至以上開放各處將來開關徵稅應俟外務部定有日期再行劄知可也須至劄者光緒叁拾叁年伍月貳拾肆日

處字第壹百捌拾貳號

稅務處劄行總稅務司

爲劄行事光緒三十三年五月二十二日准外務部咨稱所有奉天省之鳳凰城遼陽吉林省之甯古塔璉春三姓黑龍江省之海拉爾愛璉俄日兩國軍隊各已撤退自應由中國開埠通商應即照案先行宣布開放業於本月十八日咨行貴處在案茲准東三省總督奉天巡撫電稱北滿洲五埠自可與遼鳳兩處同時宣布開放遵卽飭商埠局妥籌辦法仍懇轉稅務處飭總稅務司速派稅員前往查看等因應咨查照轉飭遵辦等因前來相應劄行總稅務司查照派員前往各該埠會同該商埠局員查看並申復可也須至劄者光緒叁拾叁年伍月貳拾肆日

ENCLOSURE No. 2.

總稅務司申復 稅務處

爲申復事竊查東三省開放各埠一事奉到本月二十四日

鈞劄以五月十八日准外務部咨云 同日復奉

鈞劄以五月二十二日准外務部咨云等因奉此總稅務司查所指開放各處未悉係按約開之通商口岸辦法抑按自開之商埠辦理亦未悉洋商於各處或可任便來往或須按自開指定之路線且洋商應住何地亦未悉曾否與各國會訂職是之故若此時另派關員前往既不知應按何章徵稅亦難定何處可建新關更未諳各地情形何處宜作分卡且此時另調多員前往亦頗難於選派惟既奉到前因自應指定關員分別料理查東三省四大區已各派有稅務司在彼現定開放黑龍江之齊齊哈爾等處即可與哈爾濱稅務司葛諾發就近商辦吉林之長春等處即可與吉林稅務司克勒納商辦奉天之新民屯等處即可與奉天稅務司歐禮斐商辦極南之鳳凰城等處即可與安東稅務司巴倫商辦俟各處一切事宜商有眉目定期開關再行陸續調派人員幫同料理開辦各事除將兩次鈞劄照錄行知各該稅務司查照並飭該員等於一切事宜設法遵照

^督撫憲指示外理合備文復請

鈞劄施行可也須至申復者光緒參拾叁年伍月貳拾伍日

CIRCULAR No. 1454 (SECOND SERIES).

**Customs Service: Shui-wu Ch'u, appointment of H.E. Lü Hai-huan
as Associate Minister.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 18th September 1907.

SIR,

In continuation of Circulars Nos. 1339, 1361, and 1429:*

Concerning the appointment of Ministers, etc., of the Shui-wu
Ch'u:

I have now to append, for your information and guidance, copy of
a Shui-wu Ch'u despatch, communicating an Imperial Edict
appointing His Excellency Lü Hai-huan (呂海寰), till now
President of the Board of Foreign Affairs, to be Associate Minister
of the Shui-wu Ch'u, retaining his rank as a President of a Board.

I am, etc.,

(signed) ROBT. E. BREDON,

Deputy Inspector General
(For Inspector General).

* *Antea*, vol. ii, pp. 508, 539, 573.

ENCLOSURE.

稅務處劄行總稅務司

爲劄行事光緒三十三年七月二十七日奉

上諭呂海寰著以尙書充會辦稅務大臣欽此相應恭錄

諭旨劄行總稅務司查照欽遵可也須至劄者光緒癸拾叁年捌月初肆日

CIRCULAR No. 1461 (SECOND SERIES).

Manchurian Customs: Duty on rail-borne goods, rate of, settled; explanations and instructions.

INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 16th October 1907.

SIR,

I circulate for information and record a despatch from the Shui-wu Ch'u, recording Four Regulations arranged by the Wai-wu Pu and Russian Legation to guide Customs procedure along the Russian section of the Manchurian Railway, and a supplementary despatch fixing the interpretation and effect of the Second of those Regulations. You will see that inside railway limits railway-borne goods need only pay two-thirds of the import duty,* outside those limits and in Manchuria such goods are to pass freely if they make up the other third as a transit due—otherwise they are liable to all local taxation; outside Manchuria and in the Eighteen Provinces local taxes are to be paid by all such goods as are not provided with transit passes, and for such provincial circulation the transit due is, as in the case of other goods, one-half the full, *i.e.*, three-thirds, duty. The Harbin, Newchwang, and Tientsin Customs will be specially instructed in separate despatches on points that more particularly concern them arising out of this arrangement. The Tariff accepted for railway-borne goods, you will note, is the Revised Import Tariff of 1902.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

* This was in accordance with Rule V of the regulations governing land frontier trade attached to the Treaty of St. Petersburg, 1881 (*vide* "Treaties and Conventions," *op cit*, vol. i, p. 190). This privilege of reduced duty on imports crossing land frontiers was expressly retained by the foreign Plenipotentiaries when drafting the Peace Protocol of 1901. (*Vide* "Affaires de Chine, Négociations de Pékin, 1900-1902," *1^{re} partie*, p. 261.) Article VI (e) 1° makes this quite clear.

ENCLOSURE No. 1.

稅務處劄行總稅務司

爲劄行事光緒三十三年六月初一日准外務部咨稱案查南滿洲鐵路盡處按照合同在大連灣設關已由本部轉飭總稅務司與日本使議訂徵稅辦法於本年五月二十一日開辦在案其北滿洲按照東三省鐵路合同應在交界兩處設關且沿鐵路并應商訂徵稅辦法迭經本部與俄使商議訂定北滿洲稅關試辦章程四條互換照會存案并聲明互換之日作爲開辦之期茲彼此照會已於本年五月二十八日互換所有北滿洲各稅關即應以是日爲開關之始應刷印北滿洲稅關章程咨行查照轉飭總稅務司遵照辦理等因前來相應將原送北滿洲稅關章程一分劄行總稅務司查照轉飭遵辦可也須至

劄者光緒叁拾叁年陸月初壹日

處字第壹百捌拾玖號

中俄議訂北滿洲稅關試辦章程

一兩國邊界貿易在百里內均不納稅原載在俄國陸路通商章程而東省鐵路合同訂明鐵路交界處由中國設立稅關茲中國允准所有貨物由鐵路運往交界百里內之各車站暫行照條章不徵稅項

一鐵路運貨按三分減一納稅應定界限如哈爾濱由總車站四面各距十華里爲界鐵路總會最要車站如滿洲里札賚諾爾海拉爾札蘭屯富勒爾基齊齊哈爾阿什河一面坡海林乜河穆林交界站雙城堡老少溝審門寬城子各站四面各距五華里爲界除滿洲里及交界站即綏芬河兩站歸入百里邊界之例辦理外其餘十四站即照商定界線以內爲實行三分減一納稅之處此外東省鐵路各小車站以四面各距三華里爲限亦同此辦法其貨物運出以上所指各地段及所定各界線以外均屬內地應補足正稅並按照運貨入內地章程辦理一鐵路運貨三分減一納稅此係中俄特訂之合同中國允除俄貨外各國之貨經東省鐵路運至中國亦一體均沾俄國允所徵之稅各貨物按照陸路通商章程不免稅者即應按照海關新定稅則三分減一徵稅一所議條款係屬大概作爲北滿洲稅關試辦章程如有應行增改及於中國稅項不便應行變通更改之處俟一年後再行相商釐定至稅關詳細章程與應劃定界限並指定小車站處所即由兩國會議員速行商定

ENCLOSURE No. 2.

稅務處劄行總稅務司

爲劄行事北滿洲稅關章程之第二條末段解釋互異一事前據總稅務司函稱試辦章程第二條末段其貨物運出以上所指各地段及所定各界線以外均屬內地應補足正稅並按照運貨入內地章程辦理等字樣彼此復商以上字樣應作爲其貨物運出以上所指各地段及所定各界線以外均屬內地應補足正稅未完之三分之一作爲子口稅方准按照運貨入內地章程領照在東三省內往來辦理無此照者逢關納稅過卡抽釐倘此補足正稅之貨欲出東三省界外復入關內各省之界則准照稅則所載正稅之數再行完納一半作爲他省之子口稅領照免重徵前往無此照者逢關納稅過卡抽釐等字樣講解辦理等情當經本處據情轉咨外務部核辦去後茲准覆稱業照所擬辦法照會俄國大臣現准復稱奉本國政府電訓內開本國政府於副貴國政府所願並不阻礙是以貨物由東省鐵路運至東三省

並若欲出東三省界外復入關內各省之界則應照稅則所載正稅之數再行完納一半作爲他省之子口稅並無論何稅再不重徵若不遵此項章程則運入關內各省之貨仍逢關納稅過卡抽釐以上各節自係試辦章程

若須增改之處俟一年後再行相商改訂等語據以上各節相應聲明已一併電飭駐哈爾濱本國總領事官同

會議俄委員與華委員再行會議爲妥定在北滿洲鐵路邊界車站稅關詳細章程并請一體訓令駐哈爾濱會

議華員遵照等情除已由本部電達東三省督撫外應咨復查照迅劄總稅務司轉飭遵照辦理等因前來相應

劄行總稅務司查照轉飭各該關稅務司遵辦可也須至劄者光緒參拾叁年玖月初玖日

CIRCULAR No. 1471 (SECOND SERIES).

Postal parcels falsely described and
or containing Arms or
Ammunition, treatment of.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 12th December 1907.

SIR,

1.—In the matter of postal parcels, Customs and Postal action and responsibility overlap, and some recent developments need attention.

2.—In addition to the Chinese Post Offices which forward parcels, there are also the various alien Offices at several ports. In accordance with instructions, the Chinese establishments collect duty and likin on parcels posted there, and, where alien Offices are concerned, they submit parcels to Customs examination, etc., as arranged for with them by the Postal Secretary or Postal Agreements.

3.—Latterly, some parcels have been found either to contain small quantities of the arms and ammunition prohibited by treaties or to be accompanied by a false declaration of contents, with the evident intention of attempting to escape full duty.

4.—So long as parcels—whatever their contents—are in the keeping of alien Offices they may be said to come under the category of privileged or extraterritorialised articles, and, in the ordinary transaction of business, we, Customs and Post, cannot touch them; but once they are reported to the Customs for examination and payment of duty, they would seem to have crossed the border line and entered the Customs sphere, and ought to be considered as no longer privileged but subject to Customs manipulation and action, that is, reported parcels may be opened and, if found to be falsely described, may be treated in the same way as ordinary cargo passing the Customs and falsely described. This is the position you are to take up in this particular; but, of course, you can only actually deal thus with such parcels as the alien Office has placed in your keeping or surrendered, and if an alien Office refuses to submit and surrender its falsely described parcels to such Customs treatment and penalties or elects to return parcels refusing to pay duty, you are to report the case with all its details in a Customs despatch with copy to Postal Secretary.

5.—As regards postal parcels which cover such prohibited articles as arms and ammunition, they are not to be forwarded. If original and offered to be posted at Chinese Post Offices, they are to be refused. If in transit and offered for transmission by an alien Office, they are likewise to be refused; but if accepted contents unknown and subsequently discovered to be arms and falsely described, they are to be confiscated.

6.—As Postmaster you will do well to communicate this decision to whatever alien postal authorities are operating in your vicinity.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

CIRCULAR No. 1472 (SECOND SERIES).

**Manchurian trade marts, rules *re* Special Exemption Certificates
issued by certain Custom Houses for Duty-paid Foreign
and Native goods sent to.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th December 1907.

SIR,

1.—In continuation of Circular No. 1441, Second Series:
Customs offices to be established at Manchurian places
opened to trade by American and Japanese treaties:

I now circulate, for information and guidance, my despatch to the Shui-wu Ch'u submitting, and the latter's reply authorising, the following provisional regulations—notified to the Diplomatic Corps—concerning Special Exemption Certificates to be issued by the Tientsin, Newchwang, Antung, and Dairen Custom Houses* for duty-paid foreign and native goods sent from those ports to Moukden (奉天府), Sinminfu (新民府), Tiehling (鐵嶺), Tungkiangtze (通江子), Fakumen (法庫門), Fenghwangcheng (鳳凰城), Liaoyang (遼陽), Changchun (長春), Kirin (吉林), Harbin

* Subsequently Chinwangtao was added to the list of Custom Houses authorised to issue Manchurian Special Exemption Certificates (*vide* I.G. Cir. No. 1499).

(哈爾濱), Ningkuta (寧古塔), Hunchun (琿春), Sansing (三姓), Tsitsihar (齊齊哈爾), Manchouli (滿洲里), Hailar (海拉爾), and Aigun (愛珲):—

- 1°. "Special Exemption Certificates" will be issued on application by the Tientsin, Newchwang, Antung, and Dairen Commissioners of Customs, exempting from further taxation all import duty-paid foreign, and export and coast trade duty-paid native, goods declared for conveyance to any opened Manchurian trade mart, irrespective of mode of transport. But every such Certificate must be returned to the Commissioner of Customs who issued it within two months from date of issue, duly stamped in proof of arrival by the tax office—of whatever kind it may be—at the mart of destination.
- 2°. On every application for "Special Exemption Certificates" the applicant must state the mart of destination and must sign a guarantee—attested by the Consul concerned in the case of foreign merchants, and by the Commissioner of Customs in that of Chinese merchants—that he will pay to the issuing Commissioner of Customs a sum equal to three times the half-duty on the goods in question in the event of his failure to return to him such Certificate within two months from date of issue. In lieu of giving such an undertaking on every single application presented, merchants have the option of giving to the Commissioner of Customs an annual guarantee of the same tenor, similarly attested, covering all "Special Exemption Certificates" that may be issued to them during one year.
- 3°. When goods conveyed to opened Manchurian trade marts are found to be in disagreement with the covering "Special Exemption Certificate," the latter becomes void, and the whole consignment in question will be confiscated, in addition to the fine of three times the half-duty thereon being forfeited to the Commissioner of Customs who issued the Certificate.
- 4°. In regard to foreign goods sent to places in Manchuria other than treaty ports or marts, the existing regulations continue in force. Merchants have the option of taking out transit passes or paying at the barriers, etc., met with *en route*.

2.—A notification is to be issued embodying the above provisional rules in English and Chinese "in accordance with instructions received through the Inspector General."

3.—The Statistical Secretary will supply the four Commissioners named with the English application and annual guarantee forms (*pro formā* Nos. 1 and 2 appended) to be used in this connexion, while the Superintendents concerned are to be applied to for the "Special Exemption Certificates" required, of which it will be best to have different forms for foreign and native goods. It is desirable that the four ports should all use the same wording in the Certificates, and accordingly a form that appears suitable has been drawn up (*pro formā* Nos. 3 and 4). It will be well to show it to the Superintendent and recommend it for his adoption if he approves of it. A form for the Chinese application to be provided locally is also appended (*pro formā* No. 5).

I am, etc.,

(signed) ROBT. E. BREDON,

Deputy Inspector General
(For Inspector General).

ENCLOSURE.

總稅務司申呈 稅務處

爲申呈事竊查洋土各貨運往東三省新開各埠一事奉到本月十五日

鈞函飭將所擬各節逐條排比列爲章程備文呈核等因茲將所擬之章列後

計開

一凡洋貨在天津牛莊安東大連等關已完進口正稅及土貨已完復進口半稅除運往內地或領子口單或逢關納稅過卡抽釐任聽商便照向章辦理外倘有改運東三省內新開各埠者無論如何載運准卽一律發給專照俾免重徵其專照照章蓋用各項戳記限兩個月繳銷至每次請領專照之報單內應將前往何埠並若不將貨已到埠之據於限內繳回本關願繳半稅三倍等字樣註明畫押爲憑並准另立相等之長年保結存關以免每次立結之煩其洋商之結應請由領事等官蓋印華商卽由稅務司蓋印若無長年保結者卽以每次畫押之報單爲據其保結報單等式樣應由海關訂定

一凡領專照赴新開各埠之貨應以單貨相符方爲合例倘有不符情事卽視爲非專照之貨除由原關

按全貨數目罰繳半稅三倍外又將到埠不符之貨由埠罰充入官

以上章程兩條如

貴處以爲然似應咨由

外務部行知日美兩國駐京大臣轉飭遵照爲妥俟復文到後再行飭由總稅務司通行各該稅務司遵辦可也須至申呈者光緒參拾叁年玖月拾玖日

稅務處劄行總稅務司

關字第叁百玖拾肆號

爲劄行事案查洋土各貨運往東三省新開各埠一事前經總稅務司擬就試辦章程申由本處核定當經本處照錄原件咨行外務部照會駐京各國大臣轉飭遵辦去後茲准復稱此項章程除已由本部照送各國駐京大臣轉飭遵辦外咨復查照等因前來相應劄行總稅務司查照可也須至劄者光緒參拾叁年拾月貳拾肆日

處字第貳百柒拾壹號

CIRCULAR No. 1483 (SECOND SERIES).

Inspector General Sir Robert Hart about to hand over charge
before departure on leave of absence; instructions and
thanks to Staff for work done.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 14th February 1908.

SIR,

1.—My health has been failing these last two years, and, feeling that it would not now be fair to either Government or Service to continue longer at my post while daily less fit to do its increasingly heavy work, I have applied for and obtained leave of absence. I append copy of my application, with the reply of the Shui-wu Ch'u; the latter embodies the Imperial Decree and encloses copy of its Memorial. To these documents I have added copies of my acknowledgment and a further despatch of this date.

2.—You will see that I put forward the name of the Deputy Inspector General, Sir Robert Edward Bredon, for appointment as Acting Inspector General during my absence, and besides stated it was my wish to place the current work of the Inspectorate in his hands from the end of the year and eventually surrender charge finally when ready to do so some time in April. Accordingly, from this date I shall stop work as far as possible and only attend to such matters as the Shui-wu Ch'u and Deputy Inspector General may desire to consult me about and the arrangement of such archives, etc., as have hitherto been chiefly in my own keeping. Sir Robert Bredon will sign as "Deputy Inspector General Officiating as Inspector General" from to-day, and as "Acting Inspector General" from a later date to be notified in another Circular. On and after the receipt of the present Circular, despatches and semi-official letters are to be addressed to Sir Robert Bredon and not to myself, and it will be well to remember that in the latter there should never be anything of a private nature or that cannot be archived and passed over to any incoming successor.

3.—It is with much regret that I leave China at so interesting and so important a time, but I do so with best wishes for a country in which I have lived since 1854 and for a Service with which I have been connected since 1859: I trust China will enjoy peace and prosperity and that the Customs Service will grow in efficiency and usefulness and that its members will co-operate as heartily

with, and work as satisfactorily under, their new Chief as they have done during my day, for which I most sincerely thank all concerned in all branches and of all nationalities, native and foreign.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

總稅務司申呈 稅務處

爲申呈事竊查總稅務司自咸豐四年來華咸豐九年到關充粵海關副稅務司咸豐十一年署理總稅務司同治二年補授實缺同治五年請假六個月至光緒三年請假一年自彼時至今雖勉從公未經請假惟近年來新開口岸贊自開商埠年見增多加以郵政推廣事宜以及代辦各口常稅事務日形煩劇精神已覺不支不意去歲間忽患內傷之症尙未醫治就痊近復夜不安眠尤覺異常困憊據醫士云必須請假回籍靜養調理得宜方能漸就痊可伏以總稅務司歐西下士學淺才疏歷蒙中國

王大臣知遇保升總稅務司並疊次荷蒙

皇太后

皇上恩賞優隆本當不懈始終力圖報稱奈近日病症有加無已若再因循坐守深恐貽誤要公有忝厥職思維再四只得具文呈請給假二年俾資調攝至總稅務司應辦事宜查副總稅務司裴式楷自

同治十二年到關光緒二十三年升任副總稅務司勤慎趨公毫無貽誤且庚子後所有關務暫移上海亦係由該員經理本年自夏迄今一切公務多由該員代拆代行若蒙

允給假期則總稅務司一缺擬請卽派副總稅務司裴式楷接署俾資熟手並請奏明
賞加頭品頂戴以示優異以上所陳各節倘蒙

貴處允准卽自年底將一切事務交由裴式楷代行俟轉年三月內再將各事交代清楚定期回國所有總
稅務司因病請假擬派副總稅務司接署篆務各緣由理合備文申請
鈞處鑒核俯賜施行可也須至申呈者光緒叁拾叁年拾貳月拾捌日

關字第肆百柒拾玖號

稅務處劄行總稅務司

爲劄行事本年十二月二十四日本大臣等具奏總稅務司因病請假並請派副總稅務司接署篆務一摺
本日准軍機處交片奉

旨總稅務司赫德在中國總司榷務宣力有年卓著成效國家深資倚重所有承辦各事悉臻妥協著加恩賞給
尚書銜以示優異副總稅務司裴式楷並加恩賞給布政使銜餘依議欽此相應恭錄
諭旨並鈔錄原奏劄行總稅務司欽遵可也須至劄者附原奏 光緒叁拾叁年拾貳月貳拾伍日

處字第叁百叁號

本處具奏總稅務司因病請假並請派副總稅務司接署摺

奏爲總稅務司因病請假并請派副總稅務司接署篆務恭摺具陳仰祈

聖鑒事竊據總稅務司赫德卽稱總稅務司自咸豐四年來華咸豐九年到關充粵海關副稅務司咸豐十一年署理總稅務司同治二年補授實缺同治五年請假六個月至光緒三年請假一年自彼時至今雖勉從公未經請假惟近年來新開口岸暨自開商埠年見增多加以郵政推廣事宜以及代辦各口常稅事務日形煩劇精神已覺不支不意去歲忽患內傷之症尙未醫治就痊近復夜不安眠異常困憊據醫士云必須請假回籍靜養調理得宜方能漸就痊可伏以總稅務司歐西下士學淺才疏歷蒙中國王大臣知遇保升總稅務司并疊次荷蒙

皇太后

皇上恩賞優隆本當不懈始終力圖報稱奈近日病症有加無已若再因循坐守深恐貽誤要公思維再四祇得具文呈請給假二年俾資調攝至總稅務司應辦事宜查副總稅務司裴式楷自同治十二年到關光緒二十三年升任副總稅務司勤慎趨公毫無貽誤且庚子後所有關務暫移上海亦係由該員經理本年自夏迄今一切公務多由該員代拆代行若蒙允給假期則總稅務司一缺擬請卽派副總稅務司裴式楷接署俾資熟手并請奏明

賞加頭品頂戴以示優異以上各節倘蒙允准即自年底將一切事務交由裴式楷代行俟明年三月內再將各事交代清楚定期回國各等語臣等伏查總稅務司赫德自咸豐四年來華至同治二年補授今職綜理各關稅務布置周密擘畫精詳收數遞增確著成效近年以來續開關埠以及推廣郵政兼理常關各事宜異常繁劇皆係該總稅務司經理一切均無貽誤邇來雖因積勞致疾猶復勉從公未嘗稍懈今因病勢增劇呈請給假二年回籍靜養臣等察其情詞懇切實係出於至誠本應照准藉資休息惟念現時關務繁要該總稅務司辦理有年甚為得力未便久曠職守應請先行暫准給假一年俾得回籍安心調理一俟假滿病痊仍卽回華照舊供職以資熟手而裨權務至請派副總稅務司裴式楷接署總稅務司一節查該副總稅務司自同治十二年到關光緒二十三年升任今職幫同總稅務司辦理公務本年自夏迄今因總稅務司患病一切事宜多由該副總稅務司代拆代行以之署理總稅務司當無貽誤擬卽准如所請辦理惟查該副總稅務司前於光緒三十年蒙

恩賞給二品銜今擬請派署總稅務司似應給予升銜以示優異可否

賞加頭品頂戴之處出自

逾格鴻施臣等末敢擅擬所有總稅務司因病請假並請派副總稅務司接署各緣由理合恭摺具陳伏乞

皇太后

皇上聖鑒訓示謹

奏

總稅務司申呈 稅務處

爲申呈事奉到本月二十五日

鈞劄內開本大臣等具奏總稅務司因病請假並請派副總稅務司接署篆務一摺本日准軍機處交片奉旨總稅務司赫德在中國總司榷務宣力有年卓著成效

國家深資倚重所有承辦各事悉臻妥協著加恩賞給尚書銜以示優異副總稅務司裴式楷並加恩賞給布政使銜餘依議欽此相應恭錄

諭旨並鈔錄原奏劄行總稅務司欽遵等因奉此總稅務司伏以時艱日亟原非圖耽安逸之時惟因病勢日增不得已而請假返躬自問惶恐方深乃蒙

貴大臣不加譴責獎飾逾恒並爲代奏陳情荷蒙

皇太后

皇上優容准予假期並

賞加尙書銜以示優異奉

命之下感愧交深此後回籍卽當趕緊醫治就痊回華供職以冀仰答

高厚鴻慈於萬一所有感激下忱理合備文呈請

鈞鑒卽祈代奏謝

恩實爲公便再經手各事何時應行交代暨何事現卽交付署總稅務司自應由總稅務司與之熟商俾期無誤合

併聲明須至申呈者光緒叁拾叁年拾貳月貳拾陸日

關字第肆百捌拾捌號

總稅務司申呈 稅務處

爲申呈事竊查總稅務司前於請假文內曾經聲明如蒙

允准卽自年底將一切事務交由裴式楷代行俟三月內再將各事交代清楚定期回國各等語蒙
貴處奏明奉

旨依議欽此奉

命後當經檢查案卷卽自今日起將一切事宜交由裴式楷先行照辦一俟檢理清晰再爲聲明交代可也須至

申呈者光緒叁拾肆年正月拾叁日

關字第伍百號

CIRCULAR No. 1484 (SECOND SERIES).

Opening of Customs offices at Manchouli and Suifenho: notifying.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 19th February 1908.

SIR,

I have to inform you of the opening, from the 5th February 1908, of offices of the Imperial Customs at Manchouli (滿洲里) and Pogranitchnaya, or Suifenho (綏芬河), the western and eastern frontier stations of the Chinese Eastern Railway in Northern Manchuria.

The frontier trade with Asiatic Russia controlled by these stations will be carried on under regulations which will be shortly promulgated.

I am, etc.,

(signed) ROBT. E. BREDON,
*Deputy Inspector General,
Officiating as Inspector General.*

CIRCULAR No. 1493 (SECOND SERIES).

Inspector General Sir Robert Hart proceeding on leave, hands over charge to Acting Inspector General Sir Robert Edward Bredon: instructions and renewed thanks to Staff for work done.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 20th April 1908.

SIR,

1.—My Circular No. 1483* (Postal No. 182), of 14th February last, set forth the arrangements occasioned by my approaching departure on leave; and, in continuation, I have now to inform you that I am to-day making over charge to the Deputy Inspector General, Sir Robert Edward Bredon, who will sign as Acting Inspector General from this date: copy of my despatch to the Shui-wu Ch'u is appended.

* *Antea*, vol. ii, p. 604.

2.—I trust that Service matters will meet with no special difficulties and that trade and revenue will continue to flourish; and I once more thank all for their support and add my best wishes for the welfare of the Service as a whole and for the happiness of its members individually.

I am, etc.,

(signed) ROBERT HART,

Inspector General.

ENCLOSURE.

總稅務司申呈 稅務處

爲申呈事竊查總稅務司請假回國前已聲明定期交代在案茲因起程在即特將交代一切情形備文詳陳查中國約開之口岸暨自開之商埠共約六十處其內由稅務司管理者共約五十處經理之常關共十九處經理之釐金共七處又新關襄助徵稅人員內班洋人共約三百七十餘人華人共約一千餘人外班洋人共約七百八十餘人華人共約三千餘人海班洋人共約五十餘人華人共約六百七十餘人出海火輪巡船共六隻內港小輪共三十四隻篷船共九隻船鈔項下食俸辦理警船各事宜人員洋人共約一百餘人華人共約六百四十餘人又郵政人員洋人共約一百餘人華人共約七千八百餘人截至一千九百七年各省府州縣境內所設郵遞大小局所共約二千八百處至新關所收稅鈔計一千九百七年內共收稅項三千二百五十四萬餘兩共收船鈔一百三十二萬一千餘兩經理各常關所收稅數計三百九萬餘兩又入出貨物計一千九百七年內進口洋貨估值約四萬一千六百五十餘萬兩出口前往各國之土貨估值約二萬六千四百五十餘萬兩他項抵制進口貨往來通商口岸之土貨估值約二萬六千七百餘萬兩以上總稅務司經辦一切事宜已於本日交由署總稅務司襄式楷接管並經行知各銀行此後各項下存款在總稅務司假期內均聽署總稅務司動撥擬即於本月二十二日由京起程所有總稅務司任內各事均經交代清楚各緣由理合備文呈請
鈞鑒施行可也須至申呈者光緒叁拾肆年叁月貳拾日

CIRCULAR No. 1494 (SECOND SERIES).

Acting Inspector General Sir Robert Edward Bredon assumes charge: Staff notified.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 20th April 1908.

SIR,

Having reference to Circulars Nos. 1483 (Postal No. 182) and 1493 (Postal No. 187), I have to notify you and the members of the Service generally at your port that I have to-day taken over charge of the Inspectorate General of Customs and Posts.

It is my wish and hope that Service work in all its branches should continue to be carried on during the Inspector General's absence, as far as changing times permit, on the lines which have been laid down for its guidance by our departing Chief, and that the energy and loyalty of every member of the Service will be devoted to maintaining and increasing in the future the high character it has borne in the past.

I am, etc.,

(signed) ROBT. E. BREDON,
Acting Inspector General.

CIRCULAR No. 1501 (SECOND SERIES).

Customs College, establishment of, and appointment of
Directors: notifying.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 29th April 1908.

SIR,

I circulate herewith, for your information and guidance, a Shui-wu Ch'u despatch:

Notifying the opening of a Customs College:

and the appointment of the Expectant Prefect Mr. Chan Lun (陳鑾), Assistant in the First Department of the Board, and of Mr. C. H. Brewitt-Taylor, Commissioner of Customs, as its

Directors. You will note that, with a view to avoiding circumlocution, the Directors are authorised to address themselves jointly in matters connected with the College, in which the Inspectorate may be concerned, directly to myself, the sanction of the Ministers of the Board in each instance having been previously obtained for the action proposed to be taken.*

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

* Early in Aglen's regime as Inspector General a change was made and the Chief Secretary of the Inspectorate became *ex officio* co-director of the College, giving his services solely in a consultative capacity. This arrangement held till 1921 when student unrest in Peking affected the College and made it desirable to revert to the former practice of appointing a Commissioner to devote his full time to the College under the title of Vice-President. The College remained at Peking till 1935 when the students then in residence were removed to Shanghai to become part of the College established there in 1930 by the Kuan-wu Shu for the training of Chinese Tidewaiters and Chinese officers for the preventive fleet. Up till the date of removal the Peking College had turned out over 600 graduates, the great majority of whom have entered the In-door Staff of the Service as Assistants and Clerks, and of these a goodly number by their capacity and character have risen to the highest posts obtainable.

ENCLOSURE.

稅務處劄行署總稅務司

爲劄行事本處現在開辦稅務學堂派定第一股幫辦補用知府陳鑾爲該堂總辦三品頂戴前蒙自關稅務司鄧羅爲洋總辦理合劄行總稅務司查照並希通飭駐英稅司造冊處暨各關稅務司知悉嗣後凡有

關於稅務學堂公事由該總辦會商本處提調呈請本大臣核定後逕由該堂總辦會銜照請總稅務司轉飭各關稅務司辦理以省周折相應劄行署總稅務司轉飭各關稅務司遵照可也須至劄者 光緒叁拾肆

年叁月貳拾伍日

處字第叁百捌拾號

CIRCULAR No. 1510 (SECOND SERIES).

Opium other than Indian: rules for providing restriction of import from 1909.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 11th May 1908.

SIR,

I have to circulate herewith, for the information and guidance of the Commissioners, copies of correspondence with the Shui-wu Ch'u on the steps to be taken to gradually limit the import of Persian and Turkish—held as equivalent to saying non-Indian—Opium.

The British Indian Government has already made an agreement by which the export of the Indian drug from the ports of that country to China shall be annually diminished at a rate which will secure the extinction of the trade in 10 years from 1908.

To secure that the importation of other Opium shall be diminished *pari passu* with the Indian drug up to the extinction point, the appended three rules have been drawn up and are to come into force on the 1st January 1909.

Notifications in English and Chinese embodying these rules, and specifying that they cover all non-Indian drug, are to be issued at every port before the 1st July 1908, and it is to be stated that they are issued "in accordance with instructions received through the Inspector General."

The Kowloon Commissioner will be instructed to make the necessary arrangements and provide the required forms for carrying out the provisions of these rules. Merchants trading in Opium "of sorts" other than Indian should, if possible, notify the Kowloon Commissioner, before the beginning of next year, for how many chests or piculs they are likely to require Permits, so that he may distribute them in fair proportion to applications.

Special care is to be taken once the rules come into force that they are fully acted upon and the restrictions they impose strictly observed.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

ENCLOSURE No. 1.

RULES GOVERNING THE IMPORTATION OF
NON-INDIAN OPIUM INTO CHINA FROM
1ST JANUARY 1909.

1.—From the 1st January 1909 Persian and Turkish Opium may only be imported into Chinese treaty ports under Special Permits to be obtained from the Commissioner of Customs at Kowloon, one Permit for every chest. These Permits to state that the Opium covered by them may be transported to any treaty port in China, paying, after arrival, duty and likin in accordance with regulations. Persian and Turkish Opium imported into any part of China without such Permits will be confiscated.

2.—Taking 1,125 piculs as an average figure of recent annual importation into China of Persian and Turkish Opium, beginning from the year 1909 the amount for which Special Permits will be issued will be decreased every year by one-ninth, *i.e.*, by 125 piculs. In 1909 Permits will therefore only be issued for 1,000 piculs, and this figure will be decreased similarly in each of the seven following years. After 1916 no more Permits will be issued, and the importation into China will cease like that of Indian Opium.

3.—Such Special Permits will only be issued to merchants known by the Maritime Customs to have been engaged in the Persian and Turkish Opium trade, and will be distributed among them in proportion to the average number of piculs imported by each of them into China during the years 1906 and 1907.

一自西歷一千九百九年正月初一日起凡商人欲運波斯土耳其土往中國通商口岸須先向九龍關稅務司請

領特准單每箱一單單內註明無論運往中國通商何口岸均可到後即按章完納稅釐如有運進中國各處之波斯土耳其並無此項特准單呈驗者即將所運之貨充公

波斯土耳其以一千一百二十五担爲運進之年額年減九分之一即一百二十五担在一千九百九年內只准一千担請領此項特准單進口照此逐年遞減九年淨盡一千九百十六年後即不發特准單與印度土一律停止運進中國

一此項特准單只准新關素知向作波斯土耳其土貿易之商來關請領按照一千九百六七兩年所運入中國總數核計各商分運若干以定每商領單之年額分數逐年遞減

ENCLOSURE No. 2.

稅務處劄行署總稅務司

爲劄行事光緒三十四年正月二十五日接准外務部咨稱准英國朱大臣照稱本國政府所擬由印度出口運來鴉片煙限制一事曾經照會在案文內所云然限制運進土爾其波斯及他國之鴉片之事須由華政府另行商定同時照辦等語今奉本國外部大臣電稱本國政府已經囑知印度政府不必俟以上所云運進土爾其波斯及他國之鴉片同時限制之辦法施行先將印度出口之鴉片煙按照商定之辦法立即限制惟須詢問限制運進土爾其波斯及他國之鴉片之事中國政府至今設有何法辦理等情准此照詢貴部請爲示知以便轉報本國政府等因查禁煙一事疊經本部鈔錄與英國朱大臣前後來往照會節略咨行在案茲准該大臣照詢如何設法限制由土耳其波斯及他國運進鴉片等語查土耳其波斯等均係無約之國其鴉片進口可自行設法限制應咨行查照轉飭總稅務司迅卽籌議辦法等因前來查印度洋藥英政府允以由印度出口歲額五萬一千箱之總數自一千九百零八年起年減一成十年淨盡土耳土耳其波斯係無約之國應得由中國自行設法限制此外尙有何國洋藥運入中國并

統應如何辦理之處相應劄行總稅務司查明速行妥籌辦法申復以憑轉復可也須至劄者光緒叁拾肆年貳月初伍日

處字第叁百貳拾陸號

署總稅務司申復 稅務處

爲申復事竊查限制鴉片一事奉到本月初五日

鉤劄內開光緒三十四年正月二十五日接准外務部咨稱准英國朱大臣照稱本國政府所擬由印度出口運來鴉片烟限制一事曾經照會在案文內所云然限制運進土耳其波斯及他國之鴉片之事須由華政府另行商定同時照辦等語今奉本國外部大臣電稱本國政府已經囑知印度政府不必俟以上所云運進土耳其波斯及他國之鴉片同時限制之辦法施行先將印度出口之鴉片烟按照商定之辦法立即限制惟須詢問限制運進土耳其波斯及他國之鴉片之事中國政府至今設有何法辦理等情准此照詢貴部請爲示知以便轉報本國政府等因查禁烟一事疊經本部鈔錄與英國朱大臣前後來往照會節略咨行在案茲准該大臣照詢如何設法限制由土耳其波斯及他國運進鴉片等語查土耳其波斯等均係無約之國其鴉片進口可自行設法限制應咨行查照轉飭總稅務司迅卽籌議辦法等因前來查印度洋藥英政府允以由印度出口歲額五萬一千

箱之總數自一千九百零八年起年減一成十年淨盡土耳其波斯係無約之國應得由中國自行設法限制此外尚有何國洋藥運入中國并統應如何辦理之處相應劄行總稅務司查明速行妥籌辦法申復以憑轉復等因奉此當經電詢各該稅務司在案查波斯土係自印度孟買海口過載由老沙遜新沙遜兩英行販運至香港計西歷一千九百三年共運來六千八百担一千九百四年共五千一百四擔一千九百五年共二千九百一擔一千九百六年共三千五百四十二擔一千九百七年共二千二百四十七擔此項洋藥有在香港熬膏者有運往澳門廣州灣暨外國口岸者其運銷中國之數計一千九百三年共三千九百二十九擔一千九百四年共三千九十五擔一千九百五年共一千六百九十擔一千九百六年共七百九十五擔一千九百七年共一千四百六十八擔足見近年進口之數已較從前大減其來華銷售皆由香港運來大半賣於福州廈門兩處其餘少數分銷於廣東各口至販運之商除美國商人按照光緒六年十月十五日與美國公同商定另立條款禁止販運外均係英商暨華商並有上海進益行波斯商分別運進中國其土耳其土與波斯土均係附近地方所產海關總冊卽將土耳其土列入波斯土一類未有區別現在奉飭酌訂限制之法擬照英國限制印度洋藥出口之辦

法大旨 在中國限制進口數目查一千九百六七兩年土耳其波斯兩土運來中國之總數折中核計歲額約有一千一百二十五担於本年似應聽其運入尙無限制自一千九百九年起卽擬照下開各條辦理

一 自西歷一千九百九年正月初一日起凡商人欲運波斯土耳其土往中國通商口岸須先向九龍關稅務司請領特准單每箱一單單內註明無論運往中國通商何口岸均可到後卽按章完納稅釐如有運進中國各處之波斯土耳其土並無此項特准單呈驗者卽將所運之貨充公

一波斯土耳其土以一千一百二十五擔爲運進之年額年減九分之一卽一百二十五擔在一千九百九年內只准一千擔請領此項特准單進口照此逐年遞減九年淨盡一千九百十六年後卽不發特准單與印度土一律停止運進中國

一 此項特准單只准新關素知向作波斯土耳其土貿易之商來關請領按照一千九百六七兩年所運入中國總數核計各商分運若干以定每商領單之年額分數逐年遞減

以上擬章如

鈞處以爲可行似須知照各國駐京大臣方較周妥緣土耳其波斯雖係無約之國然無禁止有約國商人販運無約國貨物之條所擬限制波斯土耳其各洋藥辦法如此此外所有運華之他項洋藥在新關貿易總冊內並未列名未悉何國所產惟其數甚微一千九百六年間共計只六十四担且如數復運出洋似可毋庸置議現奉前因合將遵擬限制波斯土及他項洋藥各辦法備文復請

鈞處鑒核可也須至申呈者光緒叁拾肆年貳月拾貳日

關字第五百貳拾陸號

稅務處劄行署總稅務司

爲劄行事光緒三十四年二月十二日據署總稅務司申稱竊查限制土耳其波斯等鴉片一事現在奉飭酌訂限制之法擬照英國限制印度洋藥出口之辦法大旨在中國限制進口數目查一千九百六七兩年土耳其波斯兩土運來中國之總數折中核計歲額約有一千一百二十五担於本年似應聽其運入尙無限制自一千九百九年起卽擬照下開各條辦理一自西歷一千九百九年正月初一日起凡商人欲運波斯土耳其士往中國

通商口岸須先向九龍關稅務司請領特准單每箱一單單內註明無論運往中國通商何口均可到後卽按章完納稅釐如有運進中國各處之波斯土耳其土並無此項特准單呈驗者卽將所運之貨充公一波斯土耳其土以一千一百二十五担爲運進之年額年減九分之一卽一百二十五担在一千九百九年內只准一千担請領此項特准單進口照此逐年遞減九年淨盡一千九百十六年後卽不發特准單與印度土一律停止運進中國一此項特准單只准新關素知向作波斯土耳其土貿易之商來關請領按照一千九百六七兩年所運入中國總數核計各商分運若干以定每商領單之年額分數逐年遞減以上擬章如以爲可行似須知照各國駐京大臣方較周妥緣土耳其波斯雖係無約之國然無禁止有約國商人販運無約國貨物之條等因當經本處咨行外務部去後茲准咨稱本部查總稅務司所擬限制土耳其波斯運進中國鴉片分年遞減辦法三條尙屬妥協除照復英國朱大臣並通行照會各國駐京大臣外咨復查照轉飭總稅務司照辦等因前來相應劄行署總稅務司查照轉飭該關稅務司遵照辦理可也須至劄者光緒叁拾肆年叁月初玖日

CIRCULAR No. 1515 (SECOND SERIES).

Résumé of Sir Robert Hart's work and history of Service: submitted to the Throne by the Shui-wu Ch'u; correspondence.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 19th May 1908.

SIR,

I enclose for purposes of record, and as being well worthy of being studied by your staff, senior and junior, copy of correspondence with the Shui-wu Ch'u and the Wai-wu Pu; the opening despatches, identical copies of which were sent to the Wai-wu Pu and Shui-wu Ch'u, are a *résumé* of the work done by Sir Robert Hart during his occupancy till now of the office of Inspector General of Customs and Posts.

These most interesting despatches, besides being an auto-biographical record of the services rendered by Sir Robert Hart, are a valuable history of the Customs Service and of the many directions in which its members have been honourably employed in the interests of China and her foreign relations during the almost half a century the Inspector General has been already in command.

It will be observed that the Wai-wu Pu presented the despatches to the Throne for its perusal and that an Imperial Rescript in acknowledgment was in due course received.

A copy of this Circular and its enclosures will be given to any member of the Service, Revenue or Postal, desiring to have it for his personal use, on application to the Statistical Secretary.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

ENCLOSURE.

總稅務司申呈 稅務處

爲申呈事竊查總稅務司因病請假一事業蒙

鈞處奏

准賞假一年當卽欽遵並聲明定期辦理交代在案查總稅務司在任至請假之年恰五十載之久此五十

年來所辦各事不無舛誤只緣歷任

上憲優容隨得保全至今迴憶總稅務司來華係咸豐四年彼時在甯波英領事署充副繙譯官八年

調廣州領事署升繙譯官嗣經告退九年蒙

前兩廣督憲勞
前粵海關部伍 優待由前總稅務司李泰國派充粵海關副稅務司先行幫同料理廣州潮州開辦

新關事宜十一年因前總稅務司李泰國受傷回國蒙

前通商大臣薛 派署總稅務司到京後復蒙

前總理衙門王大臣給劄派署當將出口土貨定一納復進口稅之要章是年卽赴長江一帶在新開之口岸先行開設不收稅之新關同治元年復到長江與

前湖廣督憲官 商辦按關徵稅之章並蒙

前總理衙門奏明撥款交由前總稅務司李泰國興辦水師二年李泰國回任帶同所辦水師船隻

來華德卽開署總稅務司之缺蒙

前總理衙門特派爲江海關稅務司管理長江各口並甯波一口事宜是年因新辦水師有不合章程之情事卽由

前總理衙門令李泰國開缺並設法飭水師船隻回國銷案隨派德升授總稅務司之任改飭駐紮上海維時蘇州甫經克復因前常勝軍提督戈登與

前蘇撫憲李 有意見不合之處帶領該軍竟回昆山駐紮迄不臨陣以致賊氛復熾經

前總理衙門囑令總稅務司從中調和當卽往返昆山蘇城兩處帶同戈登面見撫憲將一切不合之處解釋並調駐京學生現任江海關稅務司好博遜作爲戈提督之繙譯隨員俾不致再有齟齬之處此事解和後戈提督卽由昆山帶兵臨敵於數月之內克復如許地方至三年常州尙未克復時因須預備遣散常勝一軍復由總稅務司親赴常州待至克復後幫同料理是年並將台灣南北開設新關事宜辦理妥協赴京報明一切卽蒙

前總理衙門以總稅務司駐紮上海遇事不便復飭移駐京中自彼時以迄於今雖屢經親赴各口辦理要事而數十年來卽在京中供職同治四年蒙

前總理衙門准將船鈔一成交總稅務司辦理各口內理船廳應備之件五年請假六個月回國由江海關稅務司費士來暫行兼理總稅務司事務在請假以前曾將自著旁觀論一帙呈閱至准假起程之時復蒙奏准派花翎三品銜內務府慶豐司郎中斌椿帶同同文館學生三人內有

前出使英國大臣張德彝
前新嘉坡總領事官鳳儀並新關幫辦包二員乘機遊歷歐洲各國以資日後派委出使大臣之先導至年底幸

皆平安回華抵京此則中國派出使人員之第一次也是年請將已設之同文館擴充特派美國學士丁韙良允總教習督同新由西國大學堂延聘之學士四員按照泰西大學堂章法分別添教格致算化等學六年分別將引水會訊招工等三項要章擬定底稿經

前總理衙門暨各國駐京大臣商允照辦七年經

前總理衙門特派卸任之美國大臣前往有約各國商議要事當由總稅務司請派

前總理衙門之總辦二員會同前往此則中國派出使人員之第二次也是年又蒙

前總理衙門奏明將七成船鈔交總稅務司辦理江面海面燈樓塔表之用嗣於九年間親赴沿海各處勘定

某處應設燈塔等事是年三口大臣崇 奉

旨赴法當派稅務人員那威勇等三員隨同前往此則中國派出使人員之第三次也十二年奧國都城維也納開設賽奇會該國政府敦請中國赴會蒙

前總理衙門派委總稅務司備辦物品並派稅務司前往料理一切此爲中國入賽奇會之第一次也十三年又有派陳大人赴古巴查辦華工事件帶同稅務司馬福臣吳秉文兩員前往之事嗣卽派陳大人爲出使美國大臣光緒二年因雲南案意見不合致英國駐京大臣驟然離京蒙

前總理衙門派委總稅務司踵至上海相機挽回當與英國大臣商允在烟台會議辦法卽請奏派前直隸總督李赴烟商訂烟台條款結案一面奏派郭大臣出使英國自此以後按國隨時派委出使大臣作爲定章是年美國開百年大會請中國入會亦由總稅務司備辦物品並派稅務司等前往料理三年親赴金陵謁見

前兩江督憲沈商定烟台條約所指長江六處停船貿易徵收釐稅之章是年特派金登幹作爲駐英稅務司代辦一切四年法國開辦賽會敦請中國亦由總稅務司備辦物品並請假一年帶同稅務司等前往入會所有總稅務司事務請准暫派總理文案案稅務司裴式楷管理漢文文案案稅務司葛德立德益等會同辦理是年又蒙

前總理衙門奏請將各關稅務司

賞加三品銜副稅務司加四品銜作爲定章嗣由總稅務司將多年所辦之寄遞信件等事擬一試辦章程派津海關稅務司德璀琳經理五年遵奉

前直隸督憲李 前年在津面定之蚊子快篷等戰船初行陸續到華由郎提督管帶作爲北洋水師之根本至八年又將寄遞信件事宜略爲推廣飭各口照辦十年因越南案未結蒙派總稅務司前往上海面見法國巴大臣設法料理未能議妥即行回京是時經理燈樓之飛虎巡船在台灣海面被法國捕擊旋由總稅務司飭駐英稅務司金登幹前往法國面謁法相理論此事即乘機開議和局電報往返至十一年幸爾議妥先在巴黎畫定停戰草約一面即派稅務司吳得祿雷樂石速往越南解和兵事後經法相擬照草約辦法訂立詳細條約由

前總理衙門王大臣照允派總稅務司暨金稅務司兩面往返電議擬定條款經王大臣允認後由

直隸督憲會同法國巴大臣在天津畫押完案是年經英國政府派總稅務司爲駐京英國大臣蒙中國政府要留遂不赴駐京大臣之任又蒙

北洋大臣李 飭派稅務司等前往朝鮮通商口岸照中國新關定式辦理關稅事宜歷辦至日俄議和後即行停止十二年蒙

前總理衙門派赴香港澳門等處會同邵道台與該兩處大憲商辦洋藥稅釐併徵擬議條款彼時此事若澳門官憲不允則香港亦難成議當仍派稅務司金登幹親赴大西洋國在彼議定草約此草約甫定香澳兩處卽允照總稅務司所擬辦法辦理一面將併徵事宜在通商各口開辦並開設九龍拱北兩關照新章在香港理事十三年大西洋國特派大臣來京議立條約卽乘此機與之議訂澳門詳細辦法定立專條由總稅務司與該大臣所派之參贊簽押轉呈存案自十二年回京後因各口辦事均有定章可循京中事又煩劇總稅務司卽不照以前常行巡視各口辦法久未離京至光緒二十年中日失和先後所借七釐息銀款六釐五釐暨四釐五息各金款此等鉅款均由總稅務司一手經理因係在中國食俸人員是以借款規例費用等項絲毫未受能借如此鉅款而未指地抵償可謂開設新關之明效二十二年奉

上諭將郵政推廣卽派稅務司阿理嗣經理開辦各事二十四年因事務甚繁請添派稅務司裴式楷作爲副總稅務司當蒙

前總理衙門允准照辦二十五年蒙派與德國海大臣商議在山東青島界內設立膠海新關並試辦各條款是年法國開設賽會敦請中國由

前總理衙門派法文教習華必樂督辦由各口稅務司備辦物品並添派人員幫辦二十六年聯軍到京後

總稅務司卽在高升廟內會見留京大臣

崑裕阿敬那

等商議挽回大局之法並催請

慶親王回京後卽將所擬開辦和議大綱呈閱並面見南城御史暨商董等議濟民食當由總稅務司與各國提督商訂米糧准運入城之辦法二十八年法國在河內開賽奇會教請中國由

外務部派總稅務司備辦物品派員前往二十九年美國散魯伊斯城賽會教請中國由總稅務司備辦物品派稅務司等前往此次入會與往時不同特由中國

欽派倫貝子帶同隨員黃開甲等赴會並恭將

皇太后頒送美國之

聖容暫在會中敬謹懸挂三十一年比國黎業斯賽會教請中國亦由總稅務司備辦物品派請假在籍稅務司阿理嗣隨同中國出使比國楊大臣料理一切自此會後蒙定明以後賽會事宜毋庸由稅務司經理歸農工商部專辦以上七次入會皆係各國大會尙有小會二十次只係先行劄知總稅務司轉飭各關示諭各商某處設會願入會者可照章前往並將所運物品免稅出口又自二十八年起歷年蒙

外務部王大臣帶領

覲見三十年擬呈籌餉節略蒙

外務部入奏奉

旨交各省議復三十一年蒙派與德國穆大臣將膠海關試辦章程另議改訂無稅區地之實行辦法三十二年所有稅務事宜奉

旨由

外務部移交新設之

稅務處管理後復蒙

外務部轉飭與日本林大臣商訂大連灣設關徵稅辦法當照膠海關從前試辦章程之成案議訂條款呈明照准並派稅務司前往於三十三年開辦一面將東三省分爲四大區各派稅務司前往預爲履勘設關及各處派員經理之地步三十四年因病請假當蒙奏

准賞假一年又查同治三年蒙

前總理衙門奏請

賞加按察使銜八年

賞加布政使銜光緒七年

賞加頭品頂戴十一年

賞戴花翎並雙龍二等第一寶星十五年

賞加三代正一品封典二十七年

賞加太子少保銜三十四年於請假時

賞加尚書銜伏以歐西下士在中國供職五十年之久本已罕聞又復歷蒙

皇太后

皇上

恩遇優隆以歷辦各事而論實覺賞浮於功自屬非常榮幸現因回國在卽除歷年所辦尋常各事毋庸詳敍外

謹將尙能記憶之經辦數項要務及歷蒙

恩賞各節縷晰陳明俾備查考並藉表感激無既之忱再各口派稅務司會同辦理設關徵稅事宜原以上海一隅爲起點緣咸豐四年間逆匪攻入上海地方官均卽離任而駐彼之英法美三國領事官因條約內有不準未完稅船隻出口之責成不得已各派委員會同代收各項稅鈔嗣上海克復地方官回任見稅收較前加多遂請繼續代辦至咸豐八年天津條約添開口岸議明各口劃一辦理卽由中國官憲議令各口均照上海辦法陸續開辦遂經分派稅務司經營關務並派李泰國駐紮上海爲總稅務司嗣於同治四年底英法兵費還清在卽由

前總理衙門見歷年所收稅項有加無已隨經奏留稅務司等專辦關務奉

旨允准是西人在華幫辦稅務並非出於各國之要索實由於中國之委託現已歷辦五十餘年所有京內外辦過案情及各項章法足可爲日後之基礎以上歷陳各節因

鈞處係屬新設之署未諗有無案卷是以詳呈一切以備存查除另申當年派補總稅務司多年容留之

外務部外理合備文呈請

鈞處鑒核可也須至申呈者光緒叁拾肆年貳月拾玖日

關字第伍百叁拾玖號

總稅務司申呈 稅務處

爲申呈事竊查總稅務司供職五十餘年業將歷辦數項要事於本年二月十九日備文呈明在案復閱已繕之稿忽有人告以忘却極要之一案卽西藏事宜溯查光緒十五年間藏兵竟犯哲孟雄地界旋有英兵闖入西藏之事情形極難了結當由總稅務司請前總理衙門特派甫由廣西越南查勘分界要事回任之稅務司赫政前往會同駐藏大臣設法妥爲料理嗣於十六年間由印度執政大臣蘭會同

駐藏幫辦大臣升商擬劃界等事條款並留赫稅司在彼久駐以便商議未結之通商交涉游牧三款至十九年底始在大吉嶺會同英國特派政務司保爾中國特派參將何長榮將應議各事訂立專條並開亞

東爲通商處所派稅務司前往駐紮計赫稅務司在藏備歷艱辛四年有餘告厥成功奉委各事均已妥協
 卽經回華銷差此事與中印暨西藏各項交涉事宜關係重要未便遺漏是以特爲備文補呈一切卽希
 貴處鈞鑒敍入前申歸爲一案可也須至申呈者光緒參拾肆年貳月或拾伍日

關字第五百伍拾貳號

稅務大臣函致總稅務司

駕賓宮保尙書執事申文稔悉本處開辦伊始一切正待籌商以
 足下歷練之才尤宜相助爲理乃因偶動歸國之思蒙

恩准假行期伊邇感絡紛繚溯自互市初開新關創設經營構造垂五十年以客卿信任之專彰異地借才之盛
 舉中外人士稍明近世歷史者無不美其遭際而多其勤勞名譽之隆曷勝佩仰年來疊晉

崇封自是

國家酬庸之典而

足下撫謙不居猶以賞浮於功爲言謙抑之懷益足致敬此次返國故鄉之樂無過暮年畫錦之榮足方義
 哲惟冀順時休養美意延年此邦爲

足下舊游風俗人情久已習慣一經假滿仍盼早日來華此間極資臂助東風受吏同是王人碧海歸艎敬
遲

來駕臨楮無任神馳卽頌

勛綏統希

朗鑒不宣

梁那鐵
良桐
敦彥
全啟
三月初肆日

信字第陸拾捌號

外務部劄行總稅務司

爲劄行事光緒三十四年二月二十日據總稅務司呈稱在華五十餘年謹將經辦各事及歷蒙
恩賞各節縷晰陳明俾備查考並藉表感激之忱應否代奏希卽酌奪辦理等因本部業於二月二十四日具摺

代奏本日奉

硃批知道了欽此相應恭錄

諭旨鈔錄原奏劄行總稅務司欽遵可也須至劄者附鈔件 光緒參拾肆年貳月貳拾陸日

謹

奏爲總稅務司赫德因病請假將歷辦各事具呈懇請代奏恭摺仰祈

聖鑒事竊臣部於本年二月二十日據總稅務司赫德呈稱前經因病請假業蒙稅務處奏准賞假一年當卽欽遵並聲明定期辦理交代在案伏以歐西下士在中國供職五十餘年之久歷蒙

恩遇優隆自屬非常榮幸現因回國在卽謹將尙能記憶之經辦數項要務及迭蒙

恩賞各節縷晰陳明俾備查考並藉表感激之忱應否代奏希卽酌奪辦理等語臣等查該總稅務司來華供職

五十餘年經理關稅及襄辦交涉各事宜均臻妥協核其所呈各節實屬著有勞勸自未便壅於上聞茲謹照錄原呈恭呈

御鑒所有總稅務司赫德因病請假將歷辦各事呈懇代奏緣由謹繕摺具陳伏乞

皇太后

皇上聖鑒謹

奏

CIRCULAR No. 1523 (SECOND SERIES).

Private mooring buoys: Customs responsibility in regard to inspection, etc., of; Coast Inspector's memorandum and I.G.'s instructions *in re.*

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 2nd June 1908.

SIR,

I have to append hereto, for your information and guidance, a memorandum prepared by the Coast Inspector, Captain Tyler, on the subject of the responsibility of the Customs in regard to the inspection of private mooring buoys. Your attention is specially called to the recommendation contained therein—that it would be well to come to an arrangement with the owners as regards periodic inspection, and in case of difficulty—or in any case—that a clause be added to the Harbour Regulations at all ports to serve as sufficient authority for the action required to be taken by the Harbour authorities in connexion with such buoys.

I am, etc.,

(signed) ROBT. E. BREDON,
Acting Inspector General.

ENCLOSURE.

MEMORANDUM.

The question of Customs responsibility in respect to inspection of private mooring buoys and how that responsibility can be met has been referred to this office, and my opinion concerning it is as follows.

The Customs has a responsibility in regard to the exercising of due care that private mooring buoys are properly moored, *i.e.*, that they are safe for any suitable vessel that the Harbour Master may place at them (apart from vessels belonging to the owners of the buoys) and that the vessels lying at the buoys are not liable to damage other craft by breaking adrift from their moorings.

It should be understood that this responsibility is as regards governmental duty and not as regards legal liability, *i.e.*, the Customs cannot be held liable for accidents arising from defects in moorings.

This responsibility should be met in the following manner:—

Before permission to lay moorings is first given, a plan of the mooring system should be supplied by the applicant, and the Harbour Master should be satisfied that they are suitable as regards general arrangement and as regards strength for the purpose for which they are intended.

Moorings should be periodically examined by the Harbour Master, and if any defects are discovered, the owner should be called upon to remedy them.

In giving permission to lay down a mooring buoy, the following conditions should be imposed:—

1. That the permission is not a permanent one. The buoy must be shifted or entirely removed, at the expense of the owner, whenever it is decided by the Harbour Master to be necessary.
2. That when called upon by the Harbour Master to do so the owner will, at his own expense, lift the moorings for examination. (*Note.*—As a general rule it is desirable that the centre connexion of the moorings be sighted once a year.)
3. That in the case of any defects being discovered, the owner will make them good to the satisfaction of the Harbour Master.

If necessary, provision for the lighting of the buoys should be made.

As regards existing moorings to which no conditions in writing now attach, and where the matter is not covered by a clause in the Harbour Regulations, it would be well to come to an arrangement with the owners as regards periodic inspection, pointing out how this is to their own benefit.

In case of difficulty about this—or in any case—a clause could be added to the Harbour Regulations embodying briefly the necessary rules as follows:—

No buoy may be laid down without the sanction of the Harbour Master and his approval of the moorings by which it is to be held in position. Buoys that are already

laid down are subject to the control of the Harbour Master, and when they are so placed as to obstruct the passage of vessels, or are not moored in such a way as to economise berthing space, the Harbour Master will be at liberty to order them to be shifted. The Harbour Master is at liberty to periodically order the moorings to be lifted for examination and to order the remedying of defects, as he may consider necessary.

W. FERD. TYLER,
Coast Inspector.

COAST INSPECTOR'S OFFICE,
SHANGHAI, 23rd April 1908.

CIRCULAR No. 1531 (SECOND SERIES).

Land acquired by Customs employés: purchase of property by individuals considered irregular; instructions and remarks.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 3rd July 1908.

SIR,

A question which recently came up in one of the provinces concerning the purchase of land by foreign Customs employés outside treaty port limits has, in consequence of the Governor's having referred it to the Shui-wu Ch'u for settlement, caused considerable correspondence and some trouble here.

A member of the Service purchased land, at some distance from his port, as it would appear with the cognizance of certain local officials. However, no title deeds were issued, and the provincial officials claim that at time of purchase no objection was made for the reason that it was supposed that the land was being purchased on official Inspectorate account.*

Later, when the owner, in anticipation of sale—possibly to another foreigner,—asked for title deeds in his personal name, they were refused, on the ground that the land being in the interior could not be sold to a foreigner, and, in fact, was not legally owned by the gentleman who had acquired it.

*The land in question was on the Hangchow hills, and the purchaser was Mr. P. von Tanner, then Commissioner of Customs at Hangchow.

The matter was referred to me, with the suggestion that the land might be officially purchased by the Inspector General as a Chinese officer and held as public property. The Provincial Governor did not feel that he should be called upon to take over the land on provincial account or pay the sum asked for it from his official funds.

It therefore became a question whether the Inspectorate should take over from one of its Staff, at a not insignificant figure, a piece of land it did not really want, or submit the Chinese Government to the possible alternative of having the question forced upon it as a diplomatic one by the Legation representing the gentleman concerned.

The matter ended after some negotiation in the land being taken over on Inspectorate account.

In a despatch which has been received from the Shui-wu Ch'u, acknowledging the one in which the arrangement of this affair was reported, it instructs me to acquaint the members of the Staff, Chinese and foreign, with the Chinese law on the subject of officials holding land. No one in Chinese official position is permitted to acquire privately land in the locality—province—where he is serving. The rule applicable to Chinese officials is equally binding upon Customs employés, according to the Shui-wu Ch'u's reading of it.

I have therefore to say that hereafter if it should be found that any Customs employé has purchased any land on his private account—otherwise than with the sanction of the proper authorities as evidenced by proper title deeds, and in localities where the purchase and sale of land is permissible to foreigners—the Inspectorate will refuse to recognise the transaction or support those concerned in any claims made. Should land tenure by Customs employés, considered by the Chinese Government as irregular, become a diplomatic question, the employé concerned will have to undertake the prosecution of his claim as a private individual, resigning his Customs position as a preliminary to initiating proceedings.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

CIRCULAR No. 1535 (SECOND SERIES).

Résumé of Sir Robert Hart's work: list of Treaty ports, etc.,
with dates of opening, recorded for reference.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 17th July 1908.

SIR,

With reference to Circular No. 1515:

Résumé of Sir Robert Hart's work and history of Service, etc.:

I now append, for record and convenience of reference, a *list of treaty ports, etc., in chronological order*, giving the dates of the opening to trade, by treaty or otherwise, of the various ports, stages, ports of call, and marts, etc., as well as of the establishment thereat of Customs offices. This list was prepared in connexion with the above-mentioned *résumé*, and may be usefully consulted also in regard to the status of the places enumerated.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

ENCLOSURE.

LIST OF TREATY PORTS, ETC., IN CHRONOLOGICAL ORDER.

A. "TREATY PORTS" (通商口岸) AND PLACES OPENED BY TREATY.

Where a double date is given—e.g., 1858/64—the first year refers to the treaty under which the port, etc., was opened and the second to the actual opening.

	OPENED AS TREATY PORT.	CUSTOMS ESTABLISHED
1. Shanghai	1842	1854 (FIRST I.G., 1859).
		CUSTOMS ESTABLISHED.
2. Ningpo	1842	1861
3. Foochow	1842	1861
4. Amoy	1842	1862
5. Canton	1842	1859
6. Newchwang ...	1858/64	1864
7. Chefoo	1858	1863
8. Chinkiang	1858	1861
9. Swatow	1858	1860
10. Kiungchow.....	1858	1876
11. Nanking	1858/99	1899
12. Tientsin	1860	1861
13. Hankow	1861	1862
14. Kiukiang.....	1861	1861
15. Ichang.....	1876	1877
16. Wuhu	1876	1877
17. Wenchow	1876	1877
18. Pakhoi	1876	1877
i. Lukikow		
ii. Wusüeh		
iii. Hukow.....		
iv. Anking (Ngan- kin).		Opened 1876 as Yangtze stages or ports of call (長江六處).
v. Tatung*		
(Shasi, afterwards treaty port).		
		(Woosung, afterwards "self-opened" mart, opened 1881 as Yangtze stage or port of call).

* Salt likin office established at Tatung in 1898.

	OPENED AS TREATY PORT.	CUSTOMS ESTABLISHED.
19. Lungchow	1887/89	1889
20. Mengtsz	1887/89	1889
21. Chungking	1890/91	1890
22. Shasi	1896	1896
23. Soochow	1896	1896
24. Hangchow	1896	1896
25. Szemao	1896/97	1896
26. Samshui	1897	1897
27. Wuchow	1897	1897

vi. Kumchuk ... }
 vii. Shiuhing ... }
 viii. Takhing.... } Opened 1897 as West River stages or ports
 (Kongmoon, after- } of call (西江起下貨物之埠).
 wards treaty port).

	OPENED AS TREATY PORT.	CUSTOMS ESTABLISHED.
28. Tengyueh	1897/1900	1900
29. Kongmoon	1902/04	1904

ix. Paktohow.... } Opened 1902/04 as West River stages or
 x. Lotinghow.... } ports of call (西江起下貨物之埠).
 xi. Dosing }
 1. Yungki }
 2. Maning }
 3. Kowkong }
 4. Kulo..... }
 5. Wingon } Opened 1902/04 as West River passenger
 6. Howlik } stations (西江搭客上落之埠).
 7. Lukpo }
 8. Yütshing }
 9. Lukto }
 10. Fungchün }

	OPENED AS TREATY PORT.	CUSTOMS ESTABLISHED.
30. Changsha	1903/04	1904
31. Moukden	Opened 1903/07 by treaty, but styled “self-opened” (自 開) in American and Japanese treaties ..	1907
32. Antung	Opened 1903/07 by treaty, but styled “self-opened” (自 開) in American treaty	1907

		CUSTOMS ESTABLISHED.
33. Tatungkow	Opened 1903/07 by treaty, but styled “self-opened” (自 開) in American and Japanese treaties ..	
34. Manchouli	Opened 1907 by treaty, but styled “self-opened” (自 開) in Japanese treaty.	1907
35. Hailar	" 1907 "	
36. Tsitsihar	" 1907 "	
37. Aigun	" 1907 "	
38. Harbin	" 1907 "	
39. Kwanchengtze (Changchun). .	" 1907 "	1907
40. Kirin	" 1907 "	
41. Ningkuta	" 1907 "	1907
42. Hunchun	" 1907 "	
43. Sansing	" 1907 "	
44. Sinminfu	" 1907 "	
45. Tiehling	" 1907 "	
46. Tungkiangtze ..	" 1907 "	
47. Fakumen	" 1907 "	
48. Fenghwangcheng ..	" 1907 "	
49. Liaoyang.....	" 1907 "	

B. “SELF-OPENED” PLACES (自開商埠).

	OPENED AS VOLUNTARILY- OPENED TRADE MART.	CUSTOMS ESTABLISHED.
1. Chinwangtao ...	1898	1902
2. Yochow.....	1898	1898
3. Santuao.....	1898	1899
4. Woosung	1898 (i.e., status modified from that of port of call).	
5. Tsinan	1905	
6. Chowtsun	1905	
7. Weihsiien.....	1905	
8. Nanning	1907	1907

CIRCULAR No. 1543 (SECOND SERIES).

Opium, Prepared: export to, and importation into, China from Hongkong, and *vice versa*, prohibited.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 6th August 1908.

SIR,

1.—In continuation of Circular No. 1510:*

Opium other than Indian: rules for providing restriction of import from 1909:

I have to circulate herewith, for your information and guidance, copy of a Shui-wu Ch'u despatch transmitting copies of correspondence exchanged between the Wai-wu Pu and the British Minister at Peking, from which you will see that, as previously agreed upon between the two Governments, an Imperial Decree has sanctioned the prohibition of the exportation of Prepared Opium from China to Hongkong, the Governor of Hongkong similarly interdicting, under heavy penalties, the export of this article to China and French Indo-China (Tonkin, Annam, Cambodia, Laos, etc.).

You will observe that the importation of the prepared drug into China from Hongkong, and *vice versa*, is likewise interdicted, and that each country engages to take its own measures against smuggling.

2.—The above prohibition is to be enforced forthwith, and you are to issue stringent instructions to your staff to spare no effort in detecting and preventing the smuggling, not only inwards from, but also outwards to, Hongkong of Prepared Opium.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

* *Antea*, vol. ii, p. 618.

稅務處劄行署總稅務司

爲劄行事光緒三十四年七月初二日接准外務部咨稱商禁香港煙膏中英兩國彼此不得出境入境一事前經奏准通行並照請英朱大臣轉行港督切實辦理以資襄助在案茲准照復稱現查本年六月初四日香港定例局頒發命令禁止烟膏由港運入華境及法國所屬之東京安南真臘等處兼立重大刑罰以治違法者此命令已於六月初五日經港督允准各在案茲本大臣將命令條款一分轉送卽希查閱等情應鈔錄往來照會並該大臣原送條款咨行查照劄行總稅務司轉飭各關稅務司悉知等因前來相應鈔錄原文劄行署總稅務司查照轉飭各關稅務司遵照辦理可也須至劄者
附鈔件 光緒癸拾肆年柒月初柒日

處字第肆百柒拾玖號

照錄外務部咨送與英大臣往來照會港督頒發禁止烟膏由港運華命令條款事
照會事禁止香港與中華往返烟膏進出之貿易一事已由兩

政府互相應允各行設法自防在本境私入之弊曾於本年八月十四日及十月二十七日往返文牘在

案茲准港督咨稱本處惟俟貴大臣以此事已由華政府將所許辦法妥爲實行之文到後方行擬備禁止港膏出口入華之法規等因前來竊以爲此事最妙辦法莫如

貴國明降

諭旨禁止烟膏由華入港之貿易俾得

貴國商民一體遵照之效應請

貴親王於此辦法加意斟酌是爲切盼須至照會者

覆英國朱使照會光緒癸拾肆年貳月貳拾貳日發

爲照復事前准

照稱禁止香港與中華往返烟膏進出之貿易一事已互相應允各行設法自防在本境私入之弊在案茲准港督咨稱本處惟俟

貴大臣以此事已由華政府將所許辦法妥爲實行之文到後方行擬備禁止港膏出口入華之法規等情前來竊以爲此事最妙辦法莫如明降

諭旨禁止烟膏由華入港之貿易俾得貴國商民一體遵照之效應請於此辦法加意斟酌等因本部查禁止華烟入港必須責成該地方官方能有效先經本部電致兩廣總督將查禁之事切實辦理去後旋准電復稱此事

經劄行九龍關稅司確查據申復香港熟膏係歸商人承辦專賣向禁他處烟膏入口搜查極嚴並無明販赴港貿易之事惟港膏每兩售價三元以上較之內地膏價貴至兩倍走私之人貪利暗運在所不免且多由上海潮州西江附大小輪船帆船而往船泊英界無從搜查現已檄飭關釐各卡及稅務司暨各地方官設法查禁並出示剴切曉諭以杜私運等語前來復經本部將

旨允准並通行各省在案是中國於嚴禁華烟私入香港一事對於所許之辦法業已切實施行則

貴國政府所允禁止香港烟膏出口私入華境之法規亦應立時照辦相應照復

貴大臣查照轉行香港總督卽將查禁港膏入華之事切實辦理以資襄助可也至須照會者

收英國朱使照會光緒癸拾肆年陸月或拾陸日到

照復事本年二月二十二日接准

來文以禁止華烟入港一事將中國所設辦法詳細照知並請轉行香港總督卽將查禁港膏入華之事切實

辦理以資襄助等因現查本年六月初四日香港定例局頒發命令禁止烟膏由港運入華境及法國所屬之東京安南真臘等處兼立重大刑罰以治違法者此命令已於六月初五日經

港督允准各在案茲本大臣將命令條款一分轉送即希

貴親王查閱爲荷須至照會者

附件

禁止烟膏由香港運入中國及法屬印度支那之命令條款

一此項條款嗣後卽名爲一千九百八年續增烟膏條款應卽附入一千八百九十一年烟膏條款此後名爲贊正條款

一千九百六年續增烟膏條款之內總名之爲一千八百九十一年至一千九百八年烟膏條款

二自此項條款施行之日起凡種鴉片者或不論何項人等由本屬地販運烟膏出口至中國或法屬印度支那卽係違背律例犯此條者應援照正條款所載之罪懲辦惟輪船搭客由香港赴中國或法屬印度支那隨身攜帶烟膏爲行路自用且按路程日期計算每人所帶之膏每日不逾五錢卽不得援引本條辦理三正條款第三十五條第二行內鴉片字下添入或爲販運烟膏出口至中國或法屬印度支那等字

四正條款第四十一條第一節卽行刪除應將下列一段添入

凡赴廣東省城或澳門船隻或已駛行或將駛行在船之人攜帶烟土若非載在船貨單內者不准逾二兩

之數又凡赴澳門船隻或已駛行或將駛行在船之人攜帶烟膏若非載在船貨單內者不准逾二兩之數五正條款第五十三條末尾添入或如審明種鴉片者販運或試將販運烟膏由香港出口至中國或印度支那等字

此項條款於本年六月初四日經香港定例局議定六月初五日經港督允准頒行

覆英國朱使照會光緒癸卯年柒月初貳日發

爲照復事禁止香港烟膏彼此不得出入境一事本年六月二十七日接准照稱現查香港定例局頒發命令禁止烟膏由港運入華境及法國所屬之東京安南真臘等處兼立重大刑罰以治違法者此命令已於六月初五日經港督允准在案茲將命令條款一分轉送卽希查閱等因本部業已閱悉具徵

貴國政府暨

香港總督極力襄助良紵睦誼除咨行禁烟大臣及粵督外相應照復

貴大臣查照可也須至照會者

CIRCULAR No. 1544 (SECOND SERIES).

**Manchurian trade marts: Special Exemption Certificates for,
to be also issued by North Manchurian Custom Houses
and for Import-Duty-free Foreign goods.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 13th August 1908.

SIR,

1.—In continuation of Circulars Nos. 1441,* 1472,† and 1499:

Manchurian trade marts: provisional rules for Special Exemption Certificates to be issued by the Tientsin, Chinwangtao, Newchwang, Antung, and Dairen Custom Houses for duty-paid foreign and native goods sent to:

I have now to circulate, for your information and guidance, copies of correspondence with the Shui-wu Ch'u, from which you will see that the following additions have been made to the above rules, to come into operation from the 1st October next, viz.:—

1°. The North-Manchurian Custom Houses—Harbin and its branch offices Suifinho (綏芬河), or Pogranitchnaya (波格拉泥赤那押), Manchouli (滿洲里), or Manchuria, and Aigun (愛珲), the last named about to be opened—are also authorised to issue, on application, such Certificates under the above rules.

2°. The following rule providing for the issue of “Special Exemption Certificates for Import-Duty-free Foreign Goods” is added as 5° of the original rules:—

“Special Exemption Certificates” will be issued on application by the Tientsin, Chinwangtao, Newchwang, Antung, Dairen, and North-Manchurian, i.e., Harbin, Suifinho (綏芬河), or Pogranitchnaya (波格拉泥赤那押), Manchouli (滿洲里), or Manchuria, and Aigun, Customs, exempting from duty *en route*, and from levy of import duty after arrival at destination, foreign goods freed from import duty by treaty (e.g., foreign flour) when declared for conveyance to any

* *Antea*, vol. ii, p. 587.

† *Antea*, vol. ii, p. 599.

opened Manchurian trade mart, irrespective of mode of transport. As regards guarantees, return of "Special Exemption Certificates" and the fines for contravention, the provisions of the Provisional Special Exemption Certificate Rules of 29th November 1907 (Circular No. 1472), also apply to such goods, with the one alteration, however, that the amount of the fine payable will be three times the transit duty, *i.e.*, $7\frac{1}{2}$ per cent. of the value of the goods concerned, not "three times the half-duty."

In regard to such import-duty-free foreign goods sent to places in Manchuria other than treaty ports or marts, the existing regulations continue in force. Merchants have the option of taking out Transit Passes or paying at the barriers, etc., met with *en route*.

凡照約免進口正稅之洋貨如洋麵粉等在
天津秦王島牛莊安東大連暨北滿之哈爾
濱綏芬河滿洲里愛琿等關業已免納進口
正稅除運往內地或領子口單或逢關納稅
過卡抽釐任聽商便照向章辦理外倘有改
運東三省內新開各埠者無論如何載運如
遇商人請領准其一律發給專照俾免沿途
稅釐暨到埠後徵收進口稅其具結繳照及
違章處罰等事宜均照光緒三十三年十月
二十四日試行專照章程各節辦理惟其內
所載罰繳半稅三倍一語既係免進口稅如
估價每值百兩罰繳關平銀七兩五錢
物則改爲罰繳子口稅三倍卽係按照該貨

2.—A notification is to be issued embodying these additions "in accordance with instructions received through the Inspector General."

3.—The instructions of Circular No. 1472, § 3, concerning forms still hold good and are to be given effect to by, and in regard to, the Harbin Custom House and its branch offices.

In view of the recent additions to the rules, it would, however, be desirable that the Superintendents concerned be induced to change correspondingly the "Special Exemption Certificates" now in use by—

- (a.) Altering the limit for return of Certificates, both in the body and at the end of the forms, to four months;
- (b.) By adding Chinwangtao after Tientsin, and the North-Manchurian Custom Houses enumerated above under § 1, 2°, after Dairen.

4.—As regards the forms required by the new rule 5°, a *pro forma* of "Special Exemption Certificate" drawn up here is appended, and, in the interests of uniformity, its adoption is to be recommended to the Superintendents concerned. For the rest, the English ([C.—215]) and the Chinese Application and the Guarantee ([C.—216]) forms, introduced by Circular No. 1472, can, in every instance, be adapted for import-duty-free foreign goods.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

ENCLOSURE No. 1.

署總稅務司函致 稅務處

敬啟者竊查洋麵粉運入三省各埠日本阿部代理使請給專照一事前於本月初八日在貴處議及飭令備具節略茲特擬呈一紙

備函附請

鑒核希卽酌奪飭遵可也專是佈達順頤

日社光緒參拾肆年伍月拾叁日

附節略一件

函字第貳百拾捌號

洋麵粉運入三省各埠單照辦法節略

本月初六日准日本阿部代理使來署面稱已完各稅之貨由牛莊等口運入三省各埠者均准發給專照而照約免稅之物卽如洋麵粉一項由牛莊等口運赴三省各埠並不發給何項單照以致現有洋麵粉由牛莊運至瀋陽在彼令其完稅請准此項麵粉嗣後亦發專照俾免徵稅等情
署總稅務司查所有已完各稅之貨運入三省各埠在牛莊等口發給專照爲據使其貨沿途免徵何項稅釐暨到埠後不再完

新關之稅其麵粉等應免進口正稅之物由牛莊等口運赴三省各埠者亦應沿途免徵稅釐到埠後免納進口正稅惟不便發給上項專照似須特給別項單照爲憑若由通商口岸或商埠運赴未經開放之內地銷售則應遵章完納內地稅釐此次日本大臣所稱上項麵粉到瀋並未指明飭完何稅應請
貴處諮詢東省督憲究竟此項洋麵粉在彼徵收何稅並請

酌奪嗣後所有照約免進口正稅之物如洋麵粉等貨由牛莊等口運赴三省開放各埠者可否准發單照載明所列各物已在給照之關按約免納進口正稅前往三省某埠沿途應免稅釐暨到埠後免徵進口正稅如蒙允辦卽請將此條列入洋土各貨運往三省各埠專照試行章程之內俾令一體遵守
光緒三十四年五月十三日署總稅務司裴式楷謹具

隨函字第貳百拾捌號

稅務處函復署總稅務司

逕復者本月十三日接准

來函及洋麵粉運入三省各埠單照辦法節略俱已備悉按照辛丑公約凡外國運來之米及各雜色糧麵仍在免徵進口正稅之列其運赴東省各埠自應照約免稅

閣下擬發別項單照并列入運貨專照章程俾令一體遵守辦法甚爲合宜惟此項貨物若運入內地便有應徵之稅釐既發單照則一切防範沿途洒賣及違章處罰事宜應否概照專照辦法辦理尚須妥爲籌議以臻周密卽由

閣下詳細議復以憑核定至洋麵粉運至瀋陽該省是否會令完稅及所納係何項稅款已諮詢東三省總督俟復到再當達知可也耑此順頤

日祉光緒參拾肆年伍月貳拾日

署總稅務司函復 稅務處

敬復者竊查洋麵粉等運入三省各埠給照一事現奉本月二十日

信字第柒拾玖號

鈞函以所擬辦法甚爲合宜惟運入內地便有應徵之稅釐既發單照則一切防範沿途洒賣及違章處罰等事應否概照專照辦法辦理尙須妥籌以臻周密應卽詳細議復以憑核定等因奉此署總稅務司查三省各埠專照章程內所指洋土各貨係已經完清新關各稅之物章程內一切防範之法原爲保護內地稅釐起見其照約免稅之洋貨一入內地仍應照納稅釐自應一律防範各弊方昭周妥現擬將照約免稅之洋貨發給單照一事列入專

照章程之內卽係凡照約免進口正稅之洋貨如洋麵粉等在天津秦王島牛莊安東大連等關業已免納進口正稅除運往內地或領子口單或逢關納稅過卡抽釐任聽商便照向章辦理外倘有改運東三省內新開各埠者無論如何載運如遇商人請領准其一律發給專照俾免沿途稅釐暨到埠後徵收進口稅其具結繳照及違章處罰等事宜均照光緒三十三年十月二十四日試行專照章程各節辦理惟其內所載罰繳半稅三倍一語旣係免進口稅之物則改爲罰繳子口稅三倍卽係按照該貨估價每值百兩罰繳關平銀七兩五錢云云至此項免納進口正稅之洋貨所給專照自應另訂一式以示區別現奉前因理合備函復請

鈞鑒施行再查此項免進口稅之洋貨專照原與新關無所出入而此等洋貨運赴三省內新開各埠者當亦無多且未悉日本大臣究竟視此專照是否重要俾免沿途稅釐暨到埠後之進口稅如以爲重諒該大臣必將向外務部請辦或可俟至彼時再照以上所開辦理希卽一併

酌奪可也耑是佈復順頌

升祺光緒參拾肆年伍月貳拾陸日

稅務處函致署總稅務司

逕啟者東三省運貨專照之試辦章程前因日本林使指爲不便當經本處按照

閣下查明具復各情咨由外務部照復林使在案嗣又由阿部代使逐加申辯並條列改正意見照會外務部轉咨核辦復經本處逐條駁復亦在案迺阿部代使堅持前議又以由青島運往濟南等處貨物及北滿邊關運往新關各埠貨物均無如此規條爲詞仍照會外務部要求改正現已由外務部鈔錄原照會知照本處夫以滿洲幅員遼闊照約之應開商埠者南北併計又多至二十餘處商貨往來稽查不易與他省商埠情形不同本處爲保全東省內地稅釐起見自不能不特設專照妥定章程以杜弊端自該章實行後各國均無異言何至日本商人獨蒙不利且按中日通商條約第十八款凡通商各口嚴防偷漏之法本應由我相機規定勢難於違約要求強爲遷就惟由北滿邊關運進貨物前往內地各埠者同在滿洲貿易南北辦法未可兩歧應否一律發給專照按章辦理免爲日本藉口之處希卽熟籌見復以憑核辦茲將本處前次駁復阿部代使原稿及此次阿部代使照會各一件一併錄送

備查至該照會內所指免稅貨物毫無辦法爲章程中一大缺點一節此事應卽照五月二十六日

來函所擬辦法併案辦理此外如有
見爲應商之處並希

詳述俾得斟酌盡妥專此奉佈順頤

日祉附鈔件 光緒參拾肆年陸月貳拾伍日

信字第捌拾肆號

本處咨復外務部請轉復日本阿部代使文

東三省運貨專照礙難
更改事

爲咨呈事光緒三十四年五月十一日准

貴部咨准日本阿部代使照稱洋土各貨運往東三省新開各埠試辦章程實行一事近據駐紮滿洲各地本國官憲之報告覺其不便利之處甚多實有使條約上之制定礙難遽表同意茲將關於本章之改正意見開列希望加考量焉第一專照自發行之日起算限四個月內至所指定之地繳還該地方之中國稅務官吏第二出具保證書之事一概廢止第三貨物若因天變地異而於所定四個月期限內不能運到者由該國領事證明卽允放行又該貨物與免稅證不符沒收之外再令罰金亦失之過重擬改爲僅以沒收爲處分以上所舉之外其關於請領專照事項亦務期歸於簡便並希將上陳各節酌奪示復等因應鈔錄來照咨行核復等因前來查東三省新開各埠多在內地商人運貨前往照約不再徵稅者自不能不發給專照妥定章程俾免橫被重徵而沿途

漏賣之弊亦可因而杜絕實於約章毫無違背自實行後各國均無異言本年三月間復經劄由署總稅務司查明據復實於商情便利現如滬甯鐵路運貨專照英使尙擬仿照辦理是辦法之並無不便不利之處又其明證自未便將妥定之章再議更改且日本阿部代使所陳改正意見各條本處自有礙難遽表同意者一以運貨專照既由海關發給及抵所指運之地自當蓋戳寄還原關註銷方不至漫無稽考海關既有稽考之責即不能不轉責領照者出具保結以爲願遵定章之憑據此實相因而至不容缺一是該代使所陳第一二兩條礙難遽表同意者也一以繳照期限原定爲兩個月日本林使前曾指爲太苛復經體察情形展爲四個月期限不爲不寬且新開各埠地多銜接卽遇天變地異諒不至於四個月內再有延誤致勞領事出爲證明是該代使所陳第三條亦礙難遽表同意者也至違章處罰一節全貨充公所以處單貨之不相符由內地各埠收入令繳半稅三倍之金所以處專照之不能依限繳回由原關收入迹雖近於重複意實各有所指在商人遵章運貨何至無端受罰此不過懸以爲禁更可無庸辨論徒致紊亂定章以上核明各節相應咨呈

貴部查照並酌復阿部代使可也須至咨呈者

照錄外務部咨送日使照會東三省運貨章程仍爲不便事

爲照會事照得洋士各貨運往東三省新開各埠試辦章程實施一案接准華歷五月二十五日照覆稱東三省新開各埠多在內地因欲使運貨商人照約免重徵之稅不能不妥定章程發給專照且因以杜絕沿途灑賣之弊實毫無違背條約之處該章程實施之後各國均無異言且據本年三月代理總稅務司之查覆實於商情便利等因前來竊查東三省地方於通商貿易上最有利害關係者不外帝國商人彼等因該章程實施覺其不便利之處甚多此節業經屢次照會申明想

貴國政府亦早洞悉且試問從青島運往濟南等處之貨物是否亦有如斯煩瑣不便之方法敢乞明示又查閱北滿稅關暫定徵稅規則不見於從國境運往新開各埠之貨物有如斯煩雜之規條而獨於天津營口大連等處運往滿洲商埠之貨物適用本章甚非公平之處置本代理公使到底難表同意又就本代理公使前次提議改正之意見來文所稱實難得其要領查第一條所稱專照至到著之地繳還該地稅關該稅關已可充分稽核故無須令該商人將照寄還原關第二條出具保證書一節在商人實負過重不便之義務故願斷然廢去蓋縱令商人不具保證書然當貨物與專照查有不符之節該地稅關有權沒收該貨故雖無保證書而於處分上毫不見有所不合第三條所稱查照來示以專照繳還期限定作四月爲過寬且以新開各埠地多銜接爲詞豈知

甯古塔琿春三姓愛琿等處不惟相隔甚遠交通亦多不便一旦遇有意外而致延誤者由領事證明放行實爲至當第四條如來示所稱全貨沒收與繳稅三倍各異其目的在一原關徵收一在到著之地收入云云似此重複之制裁實未見有正當之理由竊謂貨物如期運到而數目與專照不符者沒收全貨已足其貨物過期不到而於中途變賣者徵繳三倍之稅亦已可矣總之如

貴國政府強欲施行該章程則請照前陳各節酌加改正且須於各地同時一律施行更有陳者該章程中尚有一大缺點即該章程只就進口有稅貨物規定一切而於進口無稅各物毫無辦法因此我國商人實際又多蒙不便現在營口三井洋行會由營口將美國運來麵粉轉送奉天奉天稅捐局令其呈驗免稅專照該洋行本未執有專照無從呈驗因而該項麵粉扣留在稅局中已非一日此等事情實因

貴國法制不備致商人遭此意外之損失應請

貴部就前項進口免稅貨物之運送方法併定適宜之辦法無任盼禱之至須至照會者

署總稅務司函復 稅務處

敬復者竊查東三省運貨專照章程日本阿部代使堅持前議要求改正一事奉到六月二十五日

鈞函飭爲熟籌見復等因奉此署總稅務司查阿部代使所稱由青島運往濟南等處貨物及北滿洲邊關運往新開各埠貨物均無如此規條一節竊維東三省特定運貨專照之章本係循西國領事之請俾商人運赴他埠之貨沿途暨到埠時免納稅釐實爲便商起見北滿洲及膠濟一帶未設此章反較南滿洲少享一宗利益現由哈爾濱或青島運往商埠之貨沿途尙須逢關納稅過卡抽釐較之有專照運往某埠不再重徵者孰難孰易不待言喻況此項專照領取與否原聽商便並無強令領照之章諒阿部代使未悉此章之用意遂致以煩瑣爲詞至

鈞函所云由北滿洲邊關運進貨物前往內地各埠者同在滿洲貿易南北辦法未可兩歧應否一律發給專照按章辦理一節署總稅務司查南滿特設專照章程係循西國領事所請而北滿各埠尙無領事請享專照之利益是以迄未舉辦今旣據阿部代使指詢則所有北滿邊關如已開之哈爾濱滿洲里綏芬河暨將次設關之愛珲等處亦可准照前定章程一律發給專照俾免藉口除阿部代使所稱免稅貨物一事

鈞函已定爲卽照五月二十六日函呈辦法辦理並處分過重一節已由

費處辦駁外所稱繳銷專照即在所抵之關卡一語查專照逾限不繳例應處罰是以不能不責成商人繳回原領之關若准繳於所抵之關卡則該照或由關卡遺失或竟不繳還新關亦無從過問而商人則須照繳罰金實與商情反多不便此節及所稱廢去商人保結等情實屬難以施行之事至所稱照限四個月有時相隔路遠交通不便或有意外延悞由領事證明放行一節查四個月定限不爲不寬即或有意外延悞由商人稟由領事照知卽按當時案情斟酌辦理亦無不可不必於本章內另將此意列爲一條以免紛更現奉前因理合備函復請密核施行可也專是佈復順頤

升祺光緒癸拾肆年柒月初肆日

函字第貳百貳拾叁號

稅務處爾復署總稅務司

逕復者東二省運貨專照章程日本阿部代使要求增改一事本月初四日接准

來函詳述各節具徵扼要業已呈

堂核定除將阿部代使申辦更正意見四條仍按照定章駁覆無庸更改外准將此項運貨專照章程照來函所擬辦法推行於北滿邊關一帶並將照約免稅貨物查照五月二十六日

來函所擬辦法另給專照以免日本藉口希卽訂期開辦並申復本處備案爲要專復順頌
日社光緒參拾肆年柒月拾肆日

信字第捌拾陸號

署總稅務司申復 稅務處

爲申復事案查東三省運貨專照試行章程推行北滿邊關及免進口稅洋貨另給專照一事前於本月初四日復函以所有北滿邊關如已開之哈爾濱滿洲里綏芬河暨將次設關之愛琿等處亦可准照前定章程一律發給專照其免稅洋貨專照遵卽按照五月二十六日函呈辦法辦理等因復請

審核施行在案現奉本月十四日

鈞兩准將此項運貨專照章程照來函所擬推行於北滿邊關一帶並將照約免稅洋貨查照五月二十六日函擬辦法另給專照以免日本藉口希卽定期開辦並申復本處備案等因奉此署總稅務司當卽另定免進口稅之洋貨專照式樣暨以上各節通飭南北滿洲各關稅務司自第一百九十三結即本年九月初七日起一律遵辦除通行各關稅務司查悉外理合備文復請

審核施行可也須至申呈者光緒參拾肆年柒月拾柒日

關字第柒百壹號

ENCLOSURE No. 2.

Pro forma.

照 約 免 正 稅 洋 貨 專 照

關發給照約免進口正稅洋貨專照

監督

關爲給發照約免進口正稅洋貨運赴東三省商埠專照事案奉

稅務處核准凡照約免進口正稅之洋貨如洋麵粉等在天津秦皇島牛莊安東大連暨北滿之哈爾濱綏芬河滿洲里暨愛珲等關業已免納進口正稅除運往內地或領子口單或逢關納稅過卡抽釐任聽商便照向章辦理外倘有改運東三省內新開各埠者無論如何載運如遇商人請領准其一律發給專照俾免沿途稅釐暨到埠後徵收進口稅其具結繳照及違章處罰等事宜均照光緒三十三年十月二十四日試行專照章程各節辦理惟其內所載罰繳半稅三倍一語既係免進口稅之物則改爲罰繳子口稅三倍按照該貨估價每值百兩罰繳關平銀七兩五錢等因奉邊在案茲據商商報運後開洋貨照約已免進口正稅欲赴銷售憑據保結請領專照途稅釐暨到埠後徵收進口稅須至專照者

計開

件 照約已免進口正稅

右照給

商

收執

光緒

年

月

日給

限四個月繳回本關逾期作廢

CIRCULAR No. 1548 (SECOND SERIES).

Opium: provenance, production, and consumption of; International Commission appointed to consider; report called for.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 31st August 1908.

SIR,

1.—You will probably have learned from the public press that a Commission is to assemble at Shanghai in January next to discuss certain questions regarding Opium.

2.—The Chinese Government has appointed certain officials to make preliminary inquiries in anticipation of the sitting of the Commission. So far the officials known to me in this connexion are Mr. Liu Yü-lin (劉玉麟), formerly Consul General in South Africa, and Dr. Kwan (關景賢), a Chinese physician educated on Western lines.

3.—The Government and the Shui-wu Ch'u instruct me accordingly that a member of the Customs Service be associated with the Commission, and as it is more particularly desirable that he should assist it on questions of statistics, I have nominated the Acting Statistical Secretary, Mr. Chalmers,* for this duty.

4.—In order that he may be able to do as much as possible in furtherance of the object in view, I have to instruct the various Commissioners to study this question and furnish the Statistical Secretary with a report†—to reach him as soon as possible and certainly before the end of November,—in which will be embodied all the up-to-date information you can possibly collect on the subject

* J. L. Chalmers was born on the 10th November 1854 at Hongkong and joined the Customs Service on the 1st October 1873 as 4th Assistant, B. He served at Tientsin, Chefoo, Canton, Pakhoi, Hankow (twice), Ichang (twice), Peking, and Tamsui, and resigned on the 31st March 1892. He was permitted to rejoin on the 1st October 1895, when he was appointed to the Korean Customs, serving at Seoul and Chemulpo for the better part of ten years. He was promoted to be Deputy Commissioner in April 1905, and was appointed to the Statistical Department, where he remained in charge till the 30th April 1911, having been promoted to be Commissioner on the 1st March 1910. On return from long leave he was again appointed on the 16th October 1912 to be in charge of the Statistical Department, where he remained till his death on the 16th November 1914. Chalmers acquired for himself a well-founded reputation as a sound Chinese scholar. He held Civil Rank of the 3rd Class, the Order of the Double Dragon, 3rd Division, 1st Class, and the Order of the Chia Ho, 3rd Class.

† Extracts from the reports furnished by the Commissioners of Customs in this connexion will be found in the "Report of the International Opium Commission, Shanghai, China, February 1 to February 26, 1909," Shanghai, 1909, pp. 54-78.

of Opium. On points on which the report will touch it will be well that you distinguish between what you have learned from official sources, what from good Chinese, and what from other sources.

5.—As to the points which will probably be specially taken up by this Commission, I understand from a despatch of the American Minister, on the suggestion of whose Government this Commission will assemble, that they will be more especially the following:—

- 1°. The importation of Opium and all its derivatives.
- 2°. The consumption of Opium.
- 3°. The manufacture and use of Opium in all its forms, including—
- 4°. Morphine, its use and sources of supply, etc.
- 5°. The cultivation of the poppy.
- 6°. All laws and regulations regarding the use of Opium or the cessation of its use, whether the same emanate from local officials or from the Central Government.

6.—Following these points *seriatim*, the following queries suggest themselves:—

- 1°. Where does Opium in your district come from? How much native Opium does it appear comes from other, and which, provinces?
- 2°. As regards consumption, what proportion of that used by smokers is native or foreign? What is the estimated percentage of the population who smoke? Is the smoking habit increasing or diminishing? What effect do the Anti-Opium Edicts seem to have produced; is it to be attributed to moral influence, or is it the result of merely official action or pressure, direct or indirect?
- 3°. Under manufacture, you may include questions of growth of native Opium, its preparation, quality, cost, profit on production, and so on.
- 4°. Under Morphine, one has to consider its sources of supply, direct and indirect; manner of importation; extent to which used; how obtained from retailers; instruments for subcutaneous use—whence derived, cost, etc.; how drug and instruments are supplied or sold at retail, and by what class of traders? It is under this heading that it will probably be well to consider the question of the extent to which Morphine is used in so-called anti-Opium remedies.

- 5°. One of the most important points will be to learn to what extent Opium is cultivated in China—what area of each province, actual or proportional, is used for poppy cultivation. Has this area increased or diminished of late years? Are any, and if so what, steps being taken to reduce poppy cultivation? To what extent do they promise to be effective? In what way and by what agency are they being enforced?
- 6°. You should send copies of any proclamations or provincial orders which you can find to have been issued during the past two years regarding all or any of these Opium questions. Any suggestions which you have to offer which may appear likely to be useful to the Commission may be added to your report.

7.—I am marking this Circular "Postal," though it is not intended that Postal Officers in charge at treaty ports should send reports in the same way as required from the Revenue Commissioners. As, however, many of our Postal Officers are, from their position in the interior, in touch with sources of information which treaty-port Commissioners may not be able to reach, and as many no doubt take an interest in this question—such a very important one in Chinese national life,—it is open to those away from the treaty ports to furnish any information they can obtain semi-officially direct to the Statistical Secretary.

In answering this Circular it will be well to bear in mind Circular No. 964, Second Series, from which may be derived hints as to the kind of information wanted and the lines on which it should be given.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

CIRCULAR No. 1571 (SECOND SERIES).

Death of the Emperor Kuang Hsü and of the Empress Dowager:
mourning to be observed; instructions *in re.*

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 19th November 1908.

SIR,

1.—The published Imperial Edicts of the last few days will have made you acquainted with the deaths, on the 14th November of His Majesty the Emperor, whose reign of the past 34 years has been known by the style Kuang Hsü, and on the 15th November of Her Majesty the Empress Dowager, who, during the past almost half-century, has been so prominent a personage in the country and so powerful in its government.

2.—In token of respect for the memory of the late Sovereigns of the Empire we serve, you are to follow as closely as you appropriately can all the mourning etiquette prescribed for Chinese officials. On official documents you are to use blue pigment for all seals, stamps, and chops, and blue pencils for initials, for all the period during which blue is used by local officials—but the colours of Service Chinese forms need not be changed.

3.—The national flag on all Customs buildings, at shore stations, and on ships and boats is to be flown at half-mast for a period of 30 days; and if any Consular or other national flag at your port is half-masted beyond this period, you are to follow suit, keeping your flag at half-mast three days longer than any other.

4.—Regarding personal mourning, the Legations have decided that during 27 days from the death of the Empress Dowager no official or public entertainments will be given or attended, no bands will play, and personal mourning will be worn, *i.e.*, ladies will wear black and gentlemen dark clothes, black ties, and no jewellery.

5.—The etiquette and mourning prescribed for the Legations are being followed by the Staff at Peking and should be observed by the foreign members of the Customs Service generally.

6.—Regarding the steps taken to express the sympathy of the Service with the national loss, something more will be written later.

I am, etc.,

(signed) ROBT. E. BREDON,
Acting Inspector General.

CIRCULAR No. 1575 (SECOND SERIES).

Hsüan T'ung declared Emperor in succession to the late Emperor Kuang Hsü: notifying.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 27th November 1908.

SIR,

- 1.—In continuation of my Circular No. 1571 (Postal No. 208):
In which you were notified of the deaths of Their Majesties
the Emperor and Empress Dowager:

I have now to record the arrangements made for the succession.

2.—His Imperial Highness P'u Yi (溥儀), eldest son of His Imperial Highness Prince Ch'un, has been declared Emperor, and his reign will be styled by the Chinese characters 宣統 (Hsüan T'ung), which will be used for all dates on and after the first day of the New Year—22nd January 1909.

3.—His Majesty being a minor, the government during his minority will be in the hands of his Father, His Imperial Highness Prince Ch'un, who has been appointed Shê Chêng Wang (攝政王), or Prince Regent, in which capacity he will carry on the Imperial functions.

I am, etc.,

(signed) ROBT. E. BREDON,
Acting Inspector General.

CIRCULAR No. 1577 (SECOND SERIES).

**Death of the Emperor Kuang Hsü and of the Empress Dowager:
Palace ceremonies in connexion with; I.G. invited to
attend; recording.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 4th December 1908.

SIR,

Having already communicated to the Service in my Circulars Nos. 1571 (Postal No. 208) and 1575 (Postal No. 209) the facts of the deaths of Their Majesties the late Emperor and the Empress Dowager, and having received from various directions reports of

what has been done by Commissioners locally in connexion with the mourning and funeral ceremonies, I think it will be of interest to the Service and useful to record what has been done here.

On the first occasion when I had an opportunity of meeting the Ministers of the Shui-wu Ch'u after the Imperial deaths I formally expressed in a few remarks which I made, myself and the Ministers standing while I was doing so, the sympathy and condolence of the Inspector General—from whom I had a telegram authorising me to that effect,—of the Staff here and at the ports, and my own, on the national bereavement, and I asked that the same might be communicated to the Court. His Excellency T'ieh Liang, in replying, said that arrangements had been made for the reception in the Palace of myself and a few representatives of the Staff to attend there, and pay our respect to the remains of Their late Majesties, on the 11th day of the 11th moon at 8 a.m.

In accordance with the arrangement, I attended in the Palace this morning, accompanied by Mr. Hillier,* Commissioner of Customs and Chief Secretary, Mr. Piry,† Commissioner of Customs

* H. M. Hillier was born on the 17th February 1851 at Hongkong and joined the Customs Service on the 17th August 1872. He served at Shanghai, Hankow, Newchwang, and Peking, before being transferred to the London Office where he remained for two years. On his return to China in November 1885 he served at Hankow, Tientsin, and Shanghai, at which latter port he was made Deputy Commissioner on the 1st June 1887. He was appointed to Kowloon in June 1895 and made Commissioner there in April of the following year. He served twice as Chief Secretary, once at the branch Inspectorate in Shanghai from the 1st April 1901 to 15th April 1903, and at Peking from the 1st October 1908 to 14th February 1909. He was Commissioner also at Nanking, Kiukiang, Chinkiang, and Tientsin. He resigned on the 30th September 1913. Hillier held Civil Rank of the 4th and 3rd Classes, and the Order of the Double Dragon, 3rd Division, 1st Class.

† T. Piry joined the Customs Service in April 1874 as a 4th Assistant, B. After studying Chinese at Peking for two years he was transferred to Pakhoi, where he remained for three and a half years, acting during most of that time as Assistant in Charge. In 1880 he was again at the Inspectorate in Peking where he served as Acting Assistant Secretary for two years. After ten months at Ningpo in charge, he was transferred to the Korean Customs, acting as secretary to the Chief Commissioner there for over two years. On returning to China in 1888 he was once more stationed at the Inspectorate at Peking, in the capacity this time of Acting Chinese Secretary. He was promoted Deputy Commissioner in October 1889, and served as such at Canton in 1893. In April 1896 he was promoted Commissioner and appointed to Lappa, where he remained till May 1900. During the Boxer uprising he was again in Peking, and on the 14th November 1901 was appointed Postal Secretary, a position he held till the 30th May 1911, when, in accordance with the Imperial Edict of the 27th May that year, the Postal Department was separated from the Customs and became a separate service under the Board of Communications. From that date till his resignation in June 1917 he held the post of Postmaster General, and after his retirement was appointed Honorary Adviser to the Chinese Postal Administration. He died in France on the 28th June 1918. Piry held Civil Rank of the 5th, the 3rd, and the 2nd Classes; the Order of the Double Dragon, 3rd Division, 1st Class; Patent of 3rd Class Nobility, Korea; Chevalier of the Legion of Honour; Chevalier of the Order of Our Lady of Villa Viçosa, Portugal; Red Eagle of the 3rd Class, Russia; Commander of the Order of the Dragon of Annam; Order of St. Stanislaus, 2nd Class with Star, Russia; China Campaign Medal, France; and was Officier de l'Académie Française.

and Postal Secretary, and Dr. Hemeling,* Acting Commissioner of Customs and Acting Chinese Secretary.

We were conducted into the Palace by Mr. Chan Lün† and Mr. Cheong Kam,‡ Secretaries of the Shui-wu Ch'u, and on arrival there were met by Their Excellencies the Grand Secretary, Na Chung-t'ang, T'ieh Ta-ch'én, General Chang Té-i, late Minister to England, and the seniors of the staffs of the Wai-wu Pu and Shui-wu Ch'u. Their Excellencies and staff conducted us to the places in the Palace Courts where obeisance is made, in face of the Halls containing the coffins of the late Sovereigns, by Chinese officials of the first and second classes, and there we made our bows as our expression of reverence to the exalted dead.

* K. E. G. Hemeling was born on the 27th July 1878 at Leer, East Friesland, Germany, and joined the Customs Service on the 16th April 1898. After a year's service at Swatow he was transferred to Nanking to study Chinese, remaining there for over two years. He subsequently served at Hankow, the branch Inspectorate Shanghai, Newchwang, Tientsin, and Peking. In September 1905 he was appointed secretary to H.E. Shêng Hsüan-huai, then engaged in negotiating a commercial treaty with the German representatives. From the 1st May 1907 to 15th October 1912 he served at the Inspectorate at Peking as Acting Chinese Secretary, being promoted Deputy Commissioner on the 1st January 1909. It was while at Peking that he worked out the scheme of Inspectorate-controlled examinations in Chinese for foreign members of the In-door Staff, a scheme which with certain modifications has persisted till to-day. He was promoted Commissioner on the 1st November 1912, and on return from long leave on the 15th October 1913 was appointed to Wuhu where he remained till the 16th August 1917, when his name was removed from the "Service List" on account of China's declaration of war against Germany. After the war he returned to China and spent several years at Peking in a commercial capacity. He died at Rügen, Germany, in the summer of 1925. Hemeling graduated M.A. and Ph.D. at the University of Leipzig, and acquired considerable reputation as a Chinese scholar, his monument in this respect being his "English-Chinese Dictionary." He held Civil Rank of the 5th and the 4th Classes, the Order of the Double Dragon, 3rd Division, 1st Class, and the Order of the Chia Ho, 3rd Class.

† Chan Lün, a native of Canton, was born on the 1st July 1864 and joined the Customs Service on the 1st January 1884 as a Candidate Clerk. He served for over two years at Canton, six and a half years at Swatow, two and a half years at Tamsui, and for over eleven years at Tientsin, at which last-named port he was detached for several years to serve on the Tientsin Yang-wu Chiü. From the 1st February 1907 he was detached for service in the newly created Shui-wu Ch'u, and remained with the Ch'u till the close of his official career in June 1928. He took a keen interest in the Customs College, with which institution he was associated for many years as Director. He holds the Order of the Chia Ho, 3rd Class, 2nd Class with Grand Cordon, and 3rd Class with Brilliants, also the Order of the Wen Hu, 2nd Class.

‡ Cheong Kam, a native of Canton, was born on the 12th March 1850 and joined the Customs Service on the 1st December 1876 as a Candidate Clerk. He served for seven years at Canton, in two spells, seven years at Swatow, over six years at Foochow, almost six years at Hankow, and four years at Shanghai. On the 31st August 1906 he was detached for service in the Shui-wu Ch'u, where he remained till his resignation on the 30th June 1920. In 1911 Mr. Cheong Kam was selected to proceed to Calcutta to watch Indian opium sales and to receive copies of opium shipment permits for transmission to the Chinese Government or Customs Authorities in China in accordance with articles V and VIII of the Anglo-Chinese Opium Agreement of 1911 (*vide* I.G. Cirs. Nos. 1790 and 1832). Mr. Cheong Kam holds the Order of the Chia Ho, 3rd Class, 2nd Class with Grand Cordon, and 2nd Class with Brilliants.

I may remark that we entered the Palace through the central gate, the Tung Hua Mén (東華門), which was specially opened, and that we were received by a guard of honour outside it. The dignity and impressiveness of the whole ceremonial and the courtesy of the High Officials were most marked and were highly appreciated by those of us who took part in it, an appreciation I am sure the Service generally will share with us.

I may also say that I called at the Shui-wu Ch'u on the 2nd instant, the day of the enthronement of the new Emperor, and presented congratulations to the Ministers.

You are to give the foreign members of your staff and the Chinese Clerks an opportunity of reading this Circular.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

CIRCULAR No. 1637 (SECOND SERIES).

**Pay and promotion: considerations raised by Examiners
petition concerning.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 12th August 1909.

SIR,

I have received through the Shanghai Commissioner a petition, of which I enclose a copy, signed by 66 Examiners regarding their status and prospects.

While only their own case is presented by the Examiners—whose Service position and value to the revenue have of necessity been considerably enhanced by trade development since the early days, when they were little more than supervisors of Weighers,—it has much in common with demands which come to me from every direction and every department for more pay, extra allowances, and more rapid promotion.

It is well that I should take the opportunity to point out that it suggests for thought several very important questions of Service interest, the consideration of which cannot be much longer delayed.

The Staff must be aware of and remember the fact that the funds available for Service maintenance are fixed, and that the Inspector General cannot draw on the Government to any extent beyond its limits. Only 11 years ago the annual allowance was settled anew and increased up to an amount which enabled pay to be raised all round and to be doubled in the case of those who were held to have some claim for salaries on a gold basis. The allowance has also enabled the Inspector General to regularly issue bonuses and retiring allowances, which, if carefully husbanded, should have enabled every man, on nearing old age, to have retired with a certain provision, more or less.

Without criticising too closely the reasons why, it must be admitted that one of the results which the retiring allowance scheme was expected to accomplish—*i.e.*, the retirement of seniors and a consequent natural flow of promotions among juniors—has not been attained. In the meantime the Inspector General has been promoting in rank, and making increases in pay, in excess of vacancies in the original establishment, until the capacity of his funds to meet this way of dealing with salary increment has been not only reached but passed. On the other hand, although work—not always purely Customs work, be it allowed—has increased, the Government revenue fails to show its old time elasticity. A claim for an increased allowance, if shown to be just and well founded, would no doubt receive from the Chinese Government the generous consideration and recognition it has always exhibited. But before he could put forward any claim the Inspector General must be prepared to answer to himself or perhaps to meet the questions—“Are economies in the Service administration possible?” and “Are we getting full value for our present expenditure?” The Examiners petition admits that there may be a limit after which increase of pay cannot be expected, but there are some people who give the impression that they consider that biennial or triennial promotion should occur as long as they live.

The presentation of this petition makes me think that the time has come when it will be well to give the Service generally a note of warning that no increase of pay, either in the general Service or in any particular department of it, is to be expected as possible without a certain amount of reorganisation being entailed. Some arrangement must be made that those who have reached a certain age, whose

health incapacitates or whose working power is not up to the mark, shall, in consideration of bonus given, make way for the advancement of the younger, more active, or more capable men. Long service or seniority is only one of many things giving claim in a Service like ours. It is my idea—shared by many colleagues—that the age of the Service alone is making difficulties for it, which in its youth it did not feel and which its gradually ageing membership has not realised.

I shall bring this whole question before the Inspector General as soon as possible after his expected return this year, and I hope my recent experience will enable me to give him some assistance in reaching an early and satisfactory settlement of it.

The contents of this Circular are to be communicated to all members of the Foreign Staff.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

ENCLOSURE.

Examiners Petition to the Inspector General.

IMPERIAL MARITIME CUSTOMS,
SHANGHAI, 12th July 1909.

SIR,

We, the Examiners on the Staff of the Imperial Maritime Customs, respectfully beg to address you with regard to our status in the Service generally and our pay and prospects in particular, trusting that you will be good enough to spare us a few moments of your valuable time to give us a patient hearing.

So much has already been said and done to adjust the salaries of the Staff generally to the altered economic conditions of the present day in China, compared to what they were when the Service was first formed, that it may appear at first glance somewhat superfluous and ungrateful on our part to utter further complaint. It is not, however, our intention to dwell upon the somewhat threshed-out subject of exchange and the ever-increasing cost of living which makes it so difficult to make provision for old age, as from these ills all branches of the Service suffer alike. But, whilst fully appreciating and feeling sincerely grateful for what has already been done, we venture to ask your kind consideration for what, from our humble point of view, appears to us to be the peculiar and exceptional situation in which we, the Examiners, are situated as compared with the members of other departments of the Service.

There are at present some 80 full Examiners; the average time of service of the 80 is about 20 years.

It is true that men have been promoted from Examiner rank to higher grades of the Service, but these cases have been so exceptional that it may be said "once an Examiner, always an Examiner," a state of affairs which is not conducive to efficiency and to that striving for better things which is the ambition of all right-thinking men.

The examining branch of the Service is an important one. By it is assessed the values upon which duties are levied and upon which the revenue largely depends.

As to the remedy, it does not lie within our province to indicate. That, Sir, we leave to your superior skill and judgement, should you be pleased to favourably consider our case. If, however, we might be so bold as to suggest that our present salary be increased and a graduated scale introduced so that a man might hope within reasonable time to reach the limit, it would appear to meet all the requirements of the case, and would doubtless give satisfaction to all.

It is with this end in view, Sir, that we venture to address you and to submit our case for your kind consideration, feeling assured of, at least, your sympathy and also possible amelioration of our condition should the exigencies of the Service admit.

We have, etc.,

(Signatures of 66 Examiners).

CIRCULAR No. 1651 (SECOND SERIES).

**Arbitration: Customs employés acting as assessors, etc.,
in cases of ; I.G.'s instructions.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 30th September 1909.

SIR,

It occasionally happens that Customs people are invited to take part as arbitrators or assessors, either alone or conjointly with other officials, and it is my experience, personally at ports, and here as Inspector General, that their presence in such cases rather tends to increase than to suppress dissatisfaction among the parties who consider themselves either aggrieved or injured by decisions that are not in their favour.

I have therefore to instruct you to discourage the employment of Customs officers as arbitrators or quasi-judges in contested cases, though there is no objection, of course, to unofficial endeavours to promote the settlement of disputes amicably.

I have further to instruct you as follows:—

- (i.) No Customs employé is to accept the post of arbitrator in a disputed case between foreigners and Chinese unless with the Inspector General's sanction, given after the circumstances of the case have been duly reported to him.
- (ii.) No Customs employé is to sit as assessor or joint arbitrator in a case where there is adequate legal authority to deal with the case without him.
- (iii.) No Customs employé is to be an arbitrator in any case unless as one of three or more.
- (iv.) No Customs employé is to be a member of any court, or board of arbitration, unless the parties to the case to be submitted—or the proper official representative of their nationality—are prepared to undertake, beforehand, to be bound by the decision of the court or board and to consider it final.

I am, etc.,

(signed) ROBT. E. BREDON,
Acting Inspector General.

CIRCULAR No. 1656 (SECOND SERIES).

Aigun, Sansing, Lahasusu, and Harbin River: opening of
Customs offices at, notifying.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 21st October 1909.

SIR,

With reference to Circular No. 1441:*

Manchuria: Customs offices to be established at places
opened by American and Japanese treaties:

I have to inform you that the following offices have been opened on
the date named for each:—

- 1°. A Branch Office of the Harbin Custom House for the control of the Sungari River trade at Harbin, on the 1st July 1909;
- 2°. A Custom House at Sansing (三姓), on the 1st July 1909;
- 3°. A Barrier (卡) of the Sansing Custom House at Lahasusu (拉哈蘇蘇), in the Linchiangchow (臨江州), on the 1st July 1909; and
- 4°. A Custom House at Aigun (愛琿), on the 18th August 1909.†

The offices at Aigun and Sansing are subordinate to the Harbin Commissioner and have no direct correspondence with the Inspectorate, but have their own seals, and function as separate ports for the purposes of trade returns and statistics, periodical returns and reports to the Inspector General, etc. The Customs regulations for all these places, and the Sungari and Aigun trade regulations, now provisionally in force, will be promulgated as soon as definitely settled.

I am, etc.,

(signed) ROBT. E. BREDON,
Acting Inspector General.

* *Antea*, vol. ii, p. 587; *vide* also pp. 599, 655.

† Aigun was opened as a separate port independent of Harbin on the 1st October 1921 (*vide* I.G. Cir. No. 3203).

CIRCULAR No. 1665 (SECOND SERIES).

Chartered junks: extension of certain privileges in connexion with,
to certain junks chartered by Chinese.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 27th December 1909.

SIR,

With reference to the provisions contained in Article 7 of "The Yangtze Regulations, 1898" (Circular No. 924) regarding:

Chinese junks, chartered by foreigners, conveying foreign-owned cargo from treaty port to treaty port:

the Shui-wu Ch'u has now, provisionally and subject to later withdrawal, extended the privilege of reporting to the Commissioners of Customs to junks, chartered by Chinese, carrying Chinese-owned timber, coal, and charcoal from Hankow to open ports down river. Such chartered junks may, accordingly, take out papers in exchange for bonds at the Hankow Custom House, paying duties at the latter and at the Maritime Custom House at the open port of destination under the same rules and procedure and subject to similar penalties as apply to junks chartered by foreigners. The Board's despatch in question is enclosed for your guidance.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

稅務處劄行署總稅務司

ENCLOSURE.

爲劄行事本年九月二十六日接准湖廣總督咨稱據江漢關道詳稱長江通商章程洋商僱用民船運貨向由稅務司完稅領照華商以其祇完稅一次便暢行無阻遂串通洋商朦請專牌作爲護符若不設法變通殊爲失算擬請嗣後華商由漢鎮運往下游木植煤炭各船准報由稅務司發給專牌赴關納稅與洋商一律辦理等情咨行核復等因當經本處以華洋商人在長江僱用民船裝運木植煤炭似應一律准其向稅務司納稅領照以免華商向隅咨行度支部核復去後茲准復稱查咨稱各節係爲體恤華商起見自可准其試辦等因前來本處查長江通商章程向不准華商僱用民船由稅務司發給牌照運貨行駛今因奸商朦混自不得不將該章變通辦理嗣後如有華商僱用民船裝運自置之木植煤炭由漢口駛往下游應准其向稅務司請領牌照與洋商一律辦理惟此係暫行試辦之章日後如有窒礙應另籌辦法除分行外相應劄行署總稅務司查照轉飭各該關稅務司遵照辦理可也須至劄者
宣統元年拾壹月初伍日

CIRCULAR No. 1669 (SECOND SERIES).

Chinese-owned steam vessels: no national papers or Customs registers used in their stead to be issued unless the Yu-ch'uan Pu registration certificate is produced.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 18th January 1910.

SIR,

I circulate herewith, for your information and guidance, copy of a Shui-wu Ch'u despatch transmitting the recently promulgated provisional regulations for the registration of Chinese-owned steam vessels at the Yu-ch'uan Pu.

The rules more particularly concerning the Maritime Customs are Nos. 7 and 9. The former provides that, in future, you are not to issue to Chinese-owned steamers and steam-launches "ship's papers," "national papers," or any Customs certificates which are used to represent them, nor to permit them to pay tonnage dues, until after production of a certificate recording their registration at the Yu-ch'uan Pu. Rule No. 9 requires the Custom Houses to stamp, after careful inspection, such Yu-ch'uan Pu registration certificates, when presented, with a stamp giving the name of the Custom House concerned and the date of the *visé*, and to report the date—through the Superintendent—to the Yu-ch'uan Pu. The issue of the papers referred to above as well as of Tonnage Dues Certificates is to be refused if no Yu-ch'uan Pu register is presented or if the register presented is not in order. You will note that in other respects the rules and procedure now in force at your port concerning Chinese-owned steam vessels remain unaltered.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

ENCLOSURE.

稅務處劄行署總稅務司

爲劄行事本年十一月十八日准郵傳部咨稱船政司案呈本部統轄全國航政維持提倡責任攸歸近來各省輪船大小公司紛紛創設辦法互異勢如散沙其稟報到部者固不乏人而逕行開駛絕未呈明者亦所在多有於本部聯絡商情保護航業之本旨諸有未協且全國航線何處可以通行何處現尙淤淺某埠之公司若干某公司之輪船若干辦理是否完全貨客是否便利本部旣無憑稽考卽有礙於統籌茲特擬訂大小輪船公司註冊給照暫行章程先行試辦凡各省大小輪船公司須將一切章程呈報本部經部核予立案註冊後隨時頒發執照由各該公司自行持照赴各關呈驗方可稟請海關給予船舶完納船鈔其從前已給船牌之大小輪船公司亦均應一律補領該項執照以昭劃一如此辦理庶於航政可期整頓而於稅務亦不致相妨一俟行之果無窒礙再由本部

奏請永遠遵守除咨農工商部暨各省督撫外應刷印章程咨行查照並希轉飭各海關遵照辦理等因前來除分行外相應刷印原來章程劄行署總稅務司查照轉飭各關稅務司遵照辦理可也須至劄者附

刷印章程五分 宣統元年拾壹月貳拾玖日

處字第壹千壹百貳拾壹號

SUB-ENCLOSURE.

照錄郵傳部擬訂各省大小輪船公司註冊給照暫行章程

第一條 本章程專爲中國各省大小輪船公司註冊給照之規則名曰大小輪船公司註冊給照暫行章程

第二條 各省大小輪船公司無論合資公司合資有限公司股份公司股份有限公司均應先將創立情形妥擬辦法稟由該管海關道或商務總會及商船公會詳報本部經本部核定後准予註冊發給執

照其在本章程未頒布以前業經設立之公司應一律補報註冊領照

第三條 凡公司經本部註冊給照後本部始認該公司成立

第四條 凡公司領取執照得享受本部保護之利益

第五條 各公司創立時應行妥擬辦法稟報本部之事項如左

一公司名稱及種類

二公司合同

三公司一切詳細章程

四行輪一切詳細章程（輪船名稱成本隻數長廣尺寸吃水尺寸機器馬力速率噸數容客艙位或租或購或借及各項貨客運載辦法價目均包括在內）

五公司總號設立地方如有分號一併列入

六股份有限公司股份無限公司之股票式樣

七碼頭起訖處所及經過處所並繪圖立說

八航線圖說

九開辦之年月日及營業期限之年月日或無期限

十資本之總數若干每股銀數若干每股已繳銀若干及分期繳納之數

十一創辦人每人所認股數

十二創辦人及經理人之銜名籍貫住址

第六條 執照上所記載之事項如左

一公司種類及名稱

二公司總號及分號設立地點

三輪船隻數及名稱

四航線

五碼頭起訖處所及經過處所

六註冊之年月日

七開辦之年月日及營業期限之年月日或無期限

八資本之總額及每股之銀數

九創辦人及經理人之銜名籍貫住址

第七條 各公司領得本部執照後將該執照持赴各海關驗明方准領取船牌完納船鈔各海關驗無此項執照

或驗有不符概不給發船牌收納船鈔此外關於理船廳一切章程均仍照舊辦理

第八條 本部一面發給執照一面將第五條各種事項札行該關道以期接洽

第九條 各海關驗明執照應於該執照上蓋用某海關於某年月日驗訖字樣報部存查

第十條 凡公司已有由本部註冊給照在先者其在後創立之公司不得沿用在先公司之名稱及襲用在先公司相類似之名稱

第十一條 各公司將來如有轉讓轉售轉租或併合於他公司等事須呈明本部換給執照

第十二條 各公司將來如有轉讓轉售轉租或併合於他公司等事須呈明本部換給執照

第十三條 關於前兩條情事如與創立時之辦法有更改者應詳細妥擬呈部候核

第十四條 凡公司停閉即將該執照呈部註銷

第十五條 此項執照由該公司到部領取或稟由該管海關道及商務總會商船公會詳報具領

第十六條 凡在本章程未頒布以前業經設立公司補行呈報者得適用本章程之規定

第十七條 一人獨出資本創立或官辦及官商合辦之航業得適用本章程之規定惟一人獨出資本者其稟報

本部之事項可刪去每股銀數一款

第十八條 本部註冊給照現在不收費用以資提倡

第十九條 本章程專係註冊給照辦法其一切普通辦法均應遵照欽定大清商律稟部辦理

第二十條 本章程如有未盡事宜應由本部體察情形隨時 奏請更改頒布奉行

CIRCULAR No. 1676 (SECOND SERIES).

Manchuria: opening of Custom Houses at Hunchun and Lungchingts'un, notifying.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 18th February 1910.

SIR,

With reference to Circulars Nos. 1441* and 1675:

Manchuria: establishment of Customs offices at places opened by American and Japanese treaties:

I have now to notify you that the following Customs offices have been opened recently in the Yenchi (延吉) district of the Kirin province:—

A Custom House, on the 27th December 1909, at Hunchun† (珲春), near the Russian and Korean frontiers; and

A branch Custom House, on the 1st January 1910, at Lungchingts'un (龍井村)—or Liutaokou (六道溝),—on the Korean frontier.

The office at Lungchingts'un is in charge of an Assistant under the control of the Deputy Commissioner in charge of the Hunchun Custom House. Both are subordinated to the Commissioner at Kirin, under present arrangements.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

* *Antea*, vol. ii, p. 587; *vide* also pp. 599, 655, 683.

† In November 1911 Hunchun, with Lungchingts'un as a branch office, was made an independent charge under a Commissioner (*vide* I.G. Cir. No. 1857), while in July 1924 the head office was transferred to Lungchingts'un, Hunchun falling into the position of a branch office (*vide* I.G. Cir. No. 3534).

CIRCULAR No. 1681 (SECOND SERIES).

**Inspectorate General of Customs and Posts: I.G., Sir Robert Hart,
granted extension of leave; Mr. F. A. Aglen, as Deputy
Inspector General, to take charge of, pending I.G.'s return.**

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 23rd March 1910.

SIR,

Enclosed I send you copy of a despatch received from the Shui-wu Ch'u, giving cover to a Memorial regarding the Inspectorate General of Customs and Posts, presented to the Throne by it, to the proposals embodied in which a sanctioning Imperial Rescript has been issued.

You will observe in the first place that the leave of absence granted to the Inspector General, Sir Robert Hart, two years ago has been extended for another year.

The control of the Inspectorate General has in the meantime, pending his return, been placed in the hands of Mr. F. A. Aglen,*

*F. A. Aglen, son of Dean Aglen, was born on the 17th October 1869 at Scarborough, Yorkshire. After education at Marlborough College, he joined the Customs Service on the 1st December 1888 as 4th Assistant, B. His promotion was more than usually rapid. After three and a half years at Peking, he served in turn for short periods at Amoy, Canton, and Tientsin, returning to the Inspectorate on the 1st June 1894, where he was promoted to be Deputy Commissioner on the 1st March 1896. In October of the year following he was made Commissioner and proceeded on long leave. In April 1899 he was appointed Commissioner at Nanking, where he remained till the end of March 1903. During the Boxer trouble, when Peking was cut off from the outside world, Aglen was appointed by I.G. telegram to act conjointly with Mr. F. E. Taylor as Inspector General, but did not take up the appointment (*vide* footnote to I.G. Cir. No. 961, *antea*, vol. ii, p. 238). From April 1903 to 31st December 1904 Aglen was once more at the Inspectorate in Peking, this time as Chief Secretary. On return from long leave he was Commissioner at Hankow, from February 1907 till the end of March 1910, when he moved finally to Peking, where he spent the rest of his official career—first as Deputy Inspector General, Officiating Inspector General *ad interim*, from the 23rd March 1910 to 15th June 1911, then as Deputy Inspector General, Acting Inspector General, from the 16th June to 24th October 1911, and finally as Inspector General from the latter date till his final withdrawal from the Service on the 10th February 1927, on which date he was given special leave for one year. Something of what Aglen accomplished for China and for the Service may be gathered from the Circulars following this one. He raised the qualifying standards of the Service especially in Chinese for the foreign In-door Staff, placed all departments on a firmer financial basis, provided better living conditions at all the main—and many of the smaller—ports, put into operation a liberal system of travelling and transfer allowances, and secured for the Service the supreme benefit of a Superannuation Fund. His work for China's finances on the basis of the Customs revenue is outstanding (*vide* "China's Customs Revenue since the Revolution of 1911," *passim*), and the foundations which he helped to lay for a national loan policy are the foundations on which successive Governments have built. He died in England on the 26th May 1932. Aglen held Civil Rank of the 3rd and the 2nd Classes; the Order of the Double Dragon, 3rd Division, 1st Class, and 2nd Division, 2nd Class; the Order of the Chia Ho, 2nd Class, 1st Class, 2nd Class with Grand Cordon and Brilliants, and 1st Class with Grand Cordon and Brilliants; 1st Class of the Imperial Order of the Sacred Treasure, Japan; K.B.E. and G.C.M.G., Great Britain; Commander, 1st Class, of the Order of St. Olaf, Norway; Commander of the Order of St. Maurice and St. Lazare, Italy; Officer of the Legion of Honour, France; 1st Class of the Order of the Rising Sun, with Grand Cordon, Japan; Grand Cross of the Order of Leopold, Belgium; and Grand Cross of the Order of Dannebrog, Denmark.

at present Commissioner at Hankow, who has been appointed Deputy Inspector General with the charge-rank of Tai-li Tsung Shui-wu-ssü (代理總稅務司) added.

You will be further informed of the date of Mr. Aglen's assumption of charge, which will probably take place at an early date.

I am, etc.,

(signed) ROBT. E. BREDON,

Acting Inspector General.

稅務處劄行署總稅務司

爲劄行事本處於宣統二年二月十一日具奏總稅務司赫德病仍未痊懇請開缺一摺本日欽奉

諭旨稅務處奏總稅務司赫德病仍未痊懇請開缺一摺赫德著再賞假一年表式楷賞給頭品頂戴餘依議欽此相應恭錄

諭旨抄錄原奏劄行署總稅務司副總稅務司查照欽遵可也須至劄者

附抄件 宣統貳年貳月拾貳日

處字第壹千貳百陸號

奏爲請

旨事竊總稅務司赫德前因病請假回國現據署總稅務司表式楷稟稱接到該總稅務司函稱病仍未痊

勢難就道懇請開缺等因臣等竊查該總稅務司赫德辦理海關逾五十年籌畫精詳素稱得力今因

病阻滯一時未能回華供職係屬實在情形追念前勞可否仰懇

天恩再賞假期一年俾資調攝毋庸開缺出自

逾格鴻施應俟

命下卽由臣處劄知該總稅務司遵照再該總稅務司前次請假係由臣處奏派副總稅務司裴式楷署理該副總

稅務司裴式楷供職三十餘年稅務最爲諳習現在臣處整頓稅務合無仰懇

恩施給予升銜由臣等令該員裴式楷在臣處另備差遣所遺副總稅務司一缺臣等詳加考訪查有江漢關稅務

司安格聯堪以充補倘總稅務司赫德此次再蒙

恩賞假一年卽以該員安格聯暫行代理總稅務司以專責成所有總稅務司因病未能回華擬乞

恩再展假期及調派各員緣由謹恭摺具陳伏乞

皇上聖鑒謹

奏請

旨

CIRCULAR No. 1686 (SECOND SERIES).

Inspector General: Sir Robert Bredon, Acting I.G., hands over charge of Customs (and Postal) Service to Mr. F. A. Aglen.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 15th April 1910.

SIR,

In continuation of my Circular No. 1681:

Communicating an Imperial Edict making Inspectorate changes:

I have now to inform you that I am to-day handing over charge of the Inspectorate General of Customs, and its department of Inspectorate General of Posts, to Mr. Francis Arthur Aglen, and am withdrawing from the Imperial Maritime Customs Service from this date.

I am, etc.,

(signed) ROBT. E. BREDON,
Acting Inspector General.

CIRCULAR No. 1687 (SECOND SERIES).

Inspector General: Mr. F. A. Aglen has assumed charge of Customs (and Postal) Service as Officiating I.G., *ad int.*; notifying.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 15th April 1910.

SIR,

With reference to Circulars Nos. 1681 (Postal No. 236) and 1686 (Postal No. 238), I have to inform you and the members of the Service at your port that I have this day taken over charge of the Inspectorate General of Customs and Posts from Sir Robert Bredon, K.C.M.G.

I am, etc.,

(signed) F. A. AGLEN,
Officiating Inspector General, ad interim.

CIRCULAR No. 1697 (SECOND SERIES).

Tungchow (T'ienshêngchiang) opened as Yangtze port of call:
Ports of Call Rules to apply provisionally; instructions.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 6th June 1910.

SIR,

1.—In connexion with Circular No. 27, Second Series:

Six stages or ports of call opened on the Yangtze under the
Chefoo Agreement (1876): provisional regulations for:

it seems well to place on record the fact that, upon the representations of local manufacturing companies, Tungchow (通州) (T'ienshêngchiang, 天生港), on the left bank of the Yangtze between Chinkiang and Shanghai, was opened as a port of call by the Chinese Government on the 17th July 1909 (Hsüan T'ung, 1st year, 6th moon, 1st day). The application of the Yangtze Stages or Ports of Call Regulations and procedure (Circular No. 27, Second Series) to river steamers carrying cargo to and from there has provisionally been sanctioned by the Shui-wu Ch'u. Whatever is shipped at open ports by river steamers for Tungchow will, accordingly, pay the duties due to the Maritime Customs at the open ports before shipment, and will, after landing, pay to the Tungchow Native Customs—which, being outside the 50 *li* radius of Shanghai, are under the exclusive control of the Shanghai Superintendent—whatever taxes are leviable; and, similarly, what is put on board of river steamers at Tungchow for an open port will pay, before shipment, the Native Customs taxes due, and will pay the Maritime Customs duties on arrival at the open port. Steamers trading at Tungchow under Inland Waters Steam Navigation Rules are subject to the provisions of these rules. Copies of the correspondence exchanged with the Shui-wu Ch'u in this matter are circulated herewith.

2.—The conclusion of the necessary arrangements in respect to Tungchow concerning the issue of Cargo Certificates, etc., has been placed in the hands of the Shanghai Commissioner, who has also been instructed to temporarily station there an examining officer whose function is to check and examine cargo, but not to collect duty.

I am, etc.,

(signed) F. A. AGLEN,
Officiating Inspector General, ad interim.

ENCLOSURE.

稅務處劄行署總稅務司

爲劄行事光緒三十四年十二月二十日准兩江總督咨稱據江海關道蔡乃煌詳稱查通埠稅章前經
殷左副稅司擬有試行辦法呈請總稅司未復現核所擬多誤會處窒礙難行通州既爲不通商口岸所
設鈔關分卡又與新關情形不同職道愚見載貨大輪應請如稅司前擬照六處章程辦理若由小輪載
貨則照內港輪章而行大輪仍報洋關兼完釐金小輪專報常關遇卡照章繳釐似此界限劃清較爲合
宜稅釐亦無關礙似可無須另訂由電稟陳憲覈一面函商稅司核復上詳各在案茲接好稅司函復以
此案自申京憲以後迄未奉復現在無論如何辦理必須俟有稅務處行文總稅務司轉劄到關方可議
定或派驗貨廳或遣扦子手前往該港擇期開辦函復核轉前來理合具文詳請轉咨稅務處核奪行知
總稅務司轉飭遵照等情據此咨請查照核明飭遵等因前來查江海關殷左副稅務司所擬通埠試辦
稅章業經本處將應行斟酌之處逐條簽出劄由署總稅務司再行核議並分咨在案茲復准兩江總督
咨稱前因本處詳加查核通州非通商口岸其情形固與新關不同然旣設鈔關分卡則辦法又當與六

處有別江海關道擬將載貨大輪照六處章程辦理小輪載貨照內港輪章而行大輪仍報洋關兼完釐金小輪專報常關遇卡照章繳釐以爲界限割清便於稅釐無礙無須另訂稅章亦未始非簡易之法惟究竟是否均屬合宜應由署總稅務司歸併前案迅速妥議具覆以憑核辦除分咨外相應劄行署總稅務司查照辦理可也須至劄者光緒癸拾肆年拾貳月或拾柒日

處字第陸百伍拾貳號

署總稅務司申復 稅務處

爲申復事竊查通州天生港開作可以起下貨物不通商之口岸奏明由江海鈔關設立分關酌定徵稅辦法一事奉到上年十二月二十二日

鈎劄以所擬章程尙有應行斟酌之處逐條簽出另單開列劄行再爲詳細核議續奉二十七日

鈎劄內開光緒三十四年十二月二十日准兩江總督咨稱據江海關道蔡乃煌詳稱查通埠稅章前經殷左副稅司擬有試行辦法呈請總稅司未復現核所擬多誤會處窒礙難行通州旣爲不通商口岸所設鈔關分卡又與

新關情形不同職道愚見載貨大輪應請如稅司前擬照六處章程辦理若由小輪載貨則照內港輪章而行大輪仍報洋關兼完釐金小輪專報常關遇卡照章繳釐似此界限劃清較為合宜稅釐亦無關礙似可無須另訂由電稟陳憲覈一面函商稅司核復上詳各在案茲接好稅司函復以此案自申京憲以後迄未奉復現在無論如何辦理必須俟有稅務處行文總稅務司轉劄到關方可議定或派驗貨廳或遣杆子手前往該港擇期開辦函復核轉前來理合具文詳請轉咨稅務處核奪行知總稅務司轉飭遵照等情據此咨請查照核明飭遵等因前來查江海關殷左副稅務司所擬通埠試辦稅章業經本處將應行斟酌之處逐條簽出劄由署總稅務司再行核議並分咨在案茲復准兩江總督咨稱前因本處詳加查核通州非通商口岸其情形固與新關不同然既設鈔關分卡則辦法又當與六處有別江海關道擬將載貨大輪照六處章程辦理小輪載貨照內港輪章而行大輪仍報洋關兼完釐金小輪專報常關遇卡照章繳釐以爲界限劃清便於稅釐無礙無須另訂稅章亦未始非簡易之法惟究竟是否均屬合宜應由署總稅務司歸併前案迅速妥議具復以憑核辦除分咨外相應劄行署總稅務司查照辦理各等因奉此署總稅務司詳加紳繹江海關道擬將載貨大輪照六處章程辦理小輪載

貨照內港章程而行大輪仍報洋關兼完釐金小輪專報常關遇卡照章繳釐界限劃清實爲簡易之法且與稅釐均無妨損似可先行試辦俟漸有端倪後如查有應行更改之處再行隨時酌改案查正任總稅務司前亦擬有此項辦法曾於光緒三十二年四月間飭令江海關稅務司與關道議商彼時關道別有意見請稅務司照其宗旨另擬章程隨經左副稅務司殷萼森照擬若

貴處允按現任監督所擬辦理旣係援照六處成案卽無須另訂稅章亦無須由署總稅務司飭派新關人員前往通州開設鈔關分卡料理徵收事宜似可照五十里外之常關歸監督管理之定章由監督派員設立鈔關分卡徵收常稅釐金其新關應徵之稅照六處辦法所有運往通州之貨於起運時在通商口岸交納由通州運來之貨到通商口岸後交納如監督與稅務司爲保課便商起見以爲應派新關驗貨一員前往天生港代通商口岸之新關查驗執有江照之大輪起下貨物似亦可以准行俾資周密倘

稅務司殷萼森擬章辦理似較妥協至該章內由
貴處不以現在監督所擬爲然欲飭由署總稅務司揀派新關人員前往通州開設鈔關分卡徵收稅釐則照左副稅務司殷萼森擬章辦理似較妥協至該章內由

鈞處簽出欠酌各條暫可先不議復俟定妥果照何法辦理後再議可也現奉前因理合備文復請

鑒核示復施行須至申復者宣統元年正月初八日

關字第捌百貳拾玖號

稅務處劄行署總稅務司

爲劄行事查通州天生港開作可以起卸貨物不通商之口岸由江海鈔關設立分卡酌定徵稅辦法一案本處據上年十二月二十日兩江總督來咨以江海關道所擬辦法劄行署總稅務司併案妥議具復去後茲據申復稱江海關道所擬將載貨大輪照六處章程辦理小輪載貨照內港章程而行大輪仍報洋關兼完釐金小輪專報常關遇卡照章繳釐界限劃清實爲簡易之法且與稅釐兩無妨損似可先行試辦俟漸有端倪後如查有應行更改之處再行隨時酌改無須另訂稅章亦無須派新關人員前往通州開設鈔關分卡似可照五十里外之常關歸監督管理之定章由監督派員設立鈔關分卡徵收常稅釐金其新關應徵之稅照六處辦法所有運往通州之貨於起運時在通商口岸交納由通州運來之貨到通商口岸後交納如監督與稅務司爲保課便商起

見以爲應派新關驗貨一員前往天生港代通商口岸之新關查驗執有江照之大輪起下貨物似亦可以准行
 傀資周密等因復請鑒核施行前來本處查江海關道擬將通埠載貨大輪照沿江六處章程仍報洋關兼完釐
 金小輪載貨照內港章程專報常關遇卡繳釐各節既據署總稅務司查復實爲簡易之法且與稅釐均無妨損
 自應准如所擬先行試辦並據申稱旣係照六處成案卽無須另訂稅章可照定章由監督派員設立鈔關分卡
 徵收常稅釐金其新關應徵之稅照六處辦法交納等語亦應准如所請辦理惟此係現時試行辦法嗣後如查
 有應行更改之處仍應隨時酌改以臻妥善至原申所稱派新關驗貨一員前往天生港查驗江輪起下貨物一
 節應由江海關監督會同該關稅務司體察情形妥商辦理並卽擇期開辦以重權務仍申復本處查核除分咨
 外相應劄行署總稅務司查照轉飭江海關稅務司遵辦可也須至劄者宣統元年正月貳拾日

署總稅務司申復 稅務處

處字第陸百陸拾捌號

爲申復事竊查通州天生港開作可以起卸貨物不通商之口岸由江海鈔關設立分卡酌定徵稅辦法一案奉

到本年正月二十日

鉤劄以江海關道擬將載貨大輪照六處章程辦理小輪載貨照內港章程而行旣據署總稅務司查復實爲簡易之法且與稅釐均無妨損自應准如所擬先行試辦嗣後如查有應行更改之處仍應隨時酌改以臻妥善至原申所稱派新關驗貨一員前往天生港查驗江輪起下貨物一節應由江海關監督會同該關稅務司體察情形妥商辦理並卽擇期開辦以重權務仍申復本處查核相應劄行查照轉飭江海關稅務司遵辦等因奉此當卽轉行去後茲據江海關稅務司復稱通州天生港已由監督定於宣統元年六月初一日開辦作爲可以起卸貨物不通商之口岸出示曉諭週知並經由稅務司移知沿江各口暨傳諭各商知照至派員前往一節再四思維當此開辦之初似應特派查核之員在彼照料較爲周妥現派稽查洋員暨同文供事各一員先行前往俟後查看情形如無所用即可撤回若尙不敷再行添派所有天生港開辦日期暨派員前往各緣由合特申請示遵等因據此合由署總稅務司據情備文復請

鉤處鑒核施行可也須至申復者宣統元年陸用抬鼎日

CIRCULAR No. 1699 (SECOND SERIFS).

Postal Supply Department established: Statistical Secretary's duties as Deputy Postal Secretary to cease.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 13th June 1910.

SIR,

1.—I have to notify the Service that a Postal Supply Department has been created at Shanghai, and that the duties connected with the various branches of postal work, which hitherto have passed through the hands of the Statistical Secretary, will gradually and progressively be taken over by the Deputy Postal Commissioner placed in charge of this new department, who will have the rank of Secretary, Postal Supply Department.

2.—The special circumstances attaching to the appointment of the Statistical Secretary as Deputy Postal Secretary, defined in I.G. Circular No. 801, Postal No. 40, now no longer exist: accordingly, as soon as the Statistical Secretary has finally handed over his postal work, the title of Deputy Postal Secretary, as far as the Statistical or Postal Supply Departments are concerned, will cease.

3.—The Postal Secretary will issue detailed instructions for the guidance of the Postal Service, as regards the functions, etc., of the new Postal Supply Department.

I am, etc.,

(signed) F. A. AGLEN,
Officiating Inspector General, ad interim.

CIRCULAR No. 1717 (SECOND SERIES).

Quarantine: declaration and withdrawal of; adoption at Shanghai of general standard of definition of term "epidemic"; Commissioners to move Consuls and Superintendent to add similar rule to local Port Sanitary Regulations.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 3rd September 1910.

SIR,

I append copy of a despatch from the Shanghai Commissioner, from which you will see that a definition of the term "epidemic" has been agreed upon by the Superintendent of Customs and the Consular Body at Shanghai. Plague, cholera, or yellow fever are considered to be epidemic when, after the first report of the presence of the disease, any weekly reports thereafter shall show the occurrence of an average daily number of three new cases; and the port or place shall then be declared "infected," for quarantine purposes.

As it is important that the same standard should be observed throughout China, I have to instruct the Commissioners at the ports which have Port Sanitary Regulations to move the Superintendent and the Consular Body to add to the Regulations the new rule which has been adopted at Shanghai.

I am, etc.,

(signed) F. A. AGLEN,
Officiating Inspector General, ad interim.

ENCLOSURE.

The Shanghai Commissioner to the Inspector General.

No. 11244.

I.G.

CUSTOM HOUSE,
SHANGHAI, 20th August 1910.

SIR,

1.—Seeing the desirability of having some common standard of action at all the Chinese ports in connexion with a definition of the term "epidemic," and the declaration of a port as "infected,"

I recently addressed the Senior Consul at Shanghai, suggesting a standard on which this port shall base its action in notifying other ports of the existence of epidemic disease here, and in declaring or removing quarantine against other ports. My suggestion was that plague, cholera, or yellow fever shall be considered to be epidemic when, after the first report of its occurrence, any weekly reports thereafter shall show the occurrence of an average daily number of three new cases. This is in accordance with the definition of "epidemic" suggested for consideration by the Far Eastern Association of Tropical Medicine at a Congress held at Manila in March 1910.

2.—On the 15th August I received a reply from the Senior Consul, informing me that he and his colleagues agreed with my proposal to adopt the standard referred to for definition of epidemic disease in Shanghai.

3.—In order that the same standard may be adopted throughout China, I venture to suggest that you instruct Commissioners at other ports to endeavour to obtain agreement on the part of the Superintendent of Customs and the Consular Body to the adoption of the following rule:—

"A port or place shall be declared 'infected,' for quarantine purposes, when plague, cholera, or yellow fever are known to be epidemic there. A disease shall be considered to be epidemic when, after the first report of its occurrence, any weekly reports thereafter, made on the best information obtainable by the Customs Medical Officer or the Port Health Officer, shall show the occurrence of an average daily number of three new cases. It shall be the duty of the Commissioner of Customs to report to other ports the existence of epidemic disease at his own port."

I have, etc.,

(signed) H. F. MERRILL,

Commissioner of Customs.

CIRCULAR No. 1732 (SECOND SERIES).

Chinese language: Assistants knowledge of, to be tested by special examination on 1st June 1911, etc.; certificates as to knowledge will be issued; I.G.'s remarks, instructions, and exhortation.

INSPECTORATE GENERAL OF CUSTOMS,
PEKING, 22nd October 1910.

SIR,

1.—The reports received this year on the Chinese acquirements of the In-door Staff, while showing that, on the whole, Chinese study is not altogether neglected, make it quite evident that the standard of efficiency throughout the Service is too low and that, with a few brilliant exceptions, study of Chinese is not taken seriously.

I am well aware of the feeling of the Service on this subject, and am prepared to admit the difficulties and inequalities which undoubtedly exist. It is true that all are not given the same chance of a preliminary period of study in the North; that at some ports office work, and at others, climate, diminishes the time and weakens the inclination which men have for study; that there is no general standard by which attainments can be tested; that study of Chinese does not always bring immediate recognition and reward; and that at very few ports is any opportunity given, by putting Chinese work in Assistants hands, to stimulate their interest in the language. All this is true enough, and may account for the result that repeated Circular warnings have fallen on deaf ears and have been more or less neglected. And yet it is equally true that neither pressure of office work nor tropical climate will keep men from learning Chinese who really mean to do so, and there is no reason why anyone should not, in any part of China, by dint of a little self-sacrifice and perseverance, acquire that minimum of proficiency in written and spoken Chinese which is indispensable for efficient performance of Customs work. It is more than ever necessary in these times, for the reputation of the Service and for its continued usefulness, that the reproach now beginning to be heard, that its members do not take sufficient interest in the country which employs them to learn its language, should be removed; while it should be the first business of every Assistant, in his own interest, if he proposes to spend his life and make his career in China, to acquire a working knowledge of Chinese sufficient for Customs purposes.

2.—In order that I may be in possession of a more accurate knowledge of the Chinese acquirements of the In-door Staff than it is possible for me to obtain from the reports hitherto submitted in June, and in order that a uniform standard may be set for the whole Service, a written examination in Chinese of all employés on the Assistants list serving in China—the papers of which examination will be set and marked by the Inspectorate—will be held on 1st June 1911 under the personal supervision of the port Commissioners; this examination will be supplemented by a *vivā voce* examination conducted by the Chinese Secretary or other examiner selected by myself in the course of the same quarter. According to the results shown by these examinations, Assistants will be classed and given certificates in the following three classes:—

Class C.—Assistants possessing an adequate knowledge of spoken and written colloquial Chinese such as a mastery of, e.g., the 40 exercises and 10 dialogues of Wade's "Tzü Ērh Chi" and of Parts II and IV of the "Kuan Hua Chih Nan," or of Sir Walter Hillier's "The Chinese Language and How to Learn it" (two volumes) and of the "Kuan Hua Chih Nan" (Parts II and IV), would give, and able to speak fluently and with a good pronunciation and vocabulary on ordinary topics—i.e., Assistants possessing the standard of knowledge that should have been reached by all having served three years in China.

Class B.—Assistants who have added to the colloquial attainments required for class C by the study of, e.g., the "T'an Lun Hsin P'ien" and the reading of novels, and who possess a knowledge of documentary Chinese such as a mastery of Hirth's Documentary Text-book would give, and who are able to prepare and check the English and Chinese versions of periodical returns and to translate Chinese letters and despatches upon ordinary Customs business topics with the assistance of a non-English-speaking Writer and a dictionary—that is, Assistants possessing the standard of knowledge that should have been reached by all having served five years in China.

Class A.—Assistants who have added to the colloquial and documentary attainments required for classes C and B and who are able to transact easily any business in spoken Chinese without the aid of an interpreter, and to translate readily and correctly anything from and into

written Chinese with the assistance of a non-English-speaking Writer and of dictionaries—that is, Assistants possessing the standard of knowledge required for appointments to Deputy Commissionerships and for charge of ports.

3.—It is open to every Assistant to choose for himself the class in which he wishes to qualify at the examination now announced. No further action will be taken against Assistants of over three years service who fail to qualify in class *C* at this examination, provided they show that they have studied since the last examination in 1910; but they will be expected to qualify in class *C* at the examination to be held in 1912, and in the event of their not doing so then, their retiring allowances will be withheld and their names will be placed on the Unclassed list or their services dispensed with. Assistants of less than three years service will not be required to qualify in any class, but they will be examined. Assistants acting as Deputy Commissioners will be examined at the same time and together with others, but Assistants in charge of ports will, if I consider it necessary, be examined by the Chinese Secretary or other examiner selected by myself. All those Assistants whose home leave is granted from spring 1911 will be examined before they leave China.

4.—It is my earnest hope that every Assistant will make an effort during the coming winter to qualify for one of these three classes, and I would beg the Commissioners at the smaller ports, who have time to spare, to lend a helping hand to their staff and take an interest in their progress. In this connexion, it would be well for the Commissioner at every port to have his English register of incoming and outgoing Chinese correspondence brought up to date—immediately to start one, say from 1900, if it does not exist,—and to entrust the work to one or other of his foreign Assistants, to be done out of office hours if necessary; and Commissioners should also, when they conveniently can do so, depute Assistants to transact unimportant verbal business with Weiyüan and minor officials. It is my experience that such interest and assistance is gladly availed of and appreciated by those to whom it is afforded.

I am, etc.,

(signed) F. A. AGLEN,
Officiating Inspector General, ad interim.

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